G. R. S. IX-5]

Previous references.

Later references.

1917-18

(E. A. 4.)

Preserved

1

File No. 95

Serial Nos. 1-4

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-4

Part B for March/May 18

SUBJECT.

Inspection Rules.

To The Excise Commissioner

G.O. No. 1752-E.A.4-95-15-1, dated 30th March 1918.

Sanction Inspection Rules for the offices of the Excise Department.

W D 88—GPB—50,000—24-7-16

Number 30/5

G.R.S. 11] 1914-15

GENERAL AND REVENUE SECRETARIAT.

(E-A)

NOTES.

File No. 95-E-A ~~43 of 14~~.

FILE HEADING.

Systematic inspection of offices.

From The Excise Commissioner in Mysore

No. 90248 Dated 18-5-1915. Received 14-6-15.

Diary No. 527 | Enclos. 3 Spare Copies. | Serial No. 8

BRIEF ABSTRACT OF LETTER.

Submits copies of certain standing orders prescribing periodical inspection of the Taluk, Range and Sub-Range offices and bonded Depots and states that in accordance therewith the offices are to be inspected and notes submitted in the forms prescribed.

NOTES AND ORDERS.

1. The inspection forms referred to in para 2 of the Ex. Comr's letter have not been received.

In para 3, the Ex. Comr. says that no set of questions have been prescribed for the inspection of Dist. Excise offices but the main lines of the

NOTES—First Sheet.

GPB—30,000—12-8-11

G. R. S. 12]

General and Revenue Secretariat. | E. A. File No. 95 of 1914-15

Serial No.

departmental memos are generally adhered to for his inspections. and that such modifications as may be necessary will be considered from time to time and definite proposals submitted in due course.

Evidently, the question of inspection of their own offices by the presiding officers as required by para 1 of the G.O. has not been considered. The attention of the Govt. will be drawn to this and a set of the inspection forms referred to will be asked for.

Yes
17/6

Submd
17/6.

3

Draft letter put up.

Submd
30/6/15.

Fair Dft
3/7

Fair draft submd
3/7/15.

4

For approval
6/7

Seen

5

Approved

Issue
5/7

6

Issue
15/7

NOTE—Contn. sheet.

4

5

15-11-15

G. R. S. 12]

General and Revenue Secretariat.

File No. 43 of 1914

Serial No.

1 Letter No: 94 of 16-7-1915 to the Excise Commr. requesting forwarding a copy of the set of illustrative questions and requesting revision of the insp: forms in the light of the samples &c: and early recommission.

In his letter No: 30 of 27-7-1915 the Excise Commr. requests supply of twelve printed copies of the set of insp: questions. The Press has been asked to print & send 200 copies. As soon as they are received, the Excise Comr's requisition will be complied with.

Filed

NEL 29/7/15

NEL 2/8

Opt forwarding 12 copies put up.

NEL 25/8

NEL 25/8

3 Letter No: 357 of the 27th Aug 1915 to the Excise Comr: forwarding 12 copies of the illustrative set of questions. In reply to a D. a reminder of the 25th Oct 1915, the Excise Comr: says that he awaits the replies of his Commrs to send up his proposals.

Filed

NEL 11.

NEL 6/11

NOTE—Contn. sheet.

GPB—25,000—30-4-15

G. R. S. 12]

General and Revenue Secretariat.

Ex (G) File No. 43/95 of 1914.

Serial No.

In reply to a subsequent reminder of the 15th inst, the Excise Comr states that replies are awaited from the Dy Comrs of Bangalore, Kolar & Shimoga and his proposals will be sent on their receipt

Sd
Nele
31/12

Reminded on 9.6.16

Reply letter No: 547 of 21.6.16 stating that the report of the Dy Comr: Kolar is awaited before he can submit his proposals.

Reminder issued 12-8-16

Reply No: A.C. 280 of 16-17 of 22-8-16 from the Excise Comr: stating that the forms & Rules of the Department are under revision and after this is completed the revision of the existing instn: forms & Rules will be taken up - which necessitating means some time

Sd
Nele
29/8/16

Reminded 30-10-16

A.C. No: 280 of 4-11-16

Excise Commr's letter stating that a conference of Dy Excise Offrs & the range officers has been arranged for to discuss the revision of the forms and the reports required of the Dy Comrs

NOTE—Contn. sheet.

6

5

G. R. S. 12]

General and Revenue Secretariat.

E&R File No. 95 of 191 .

Serial No.

are awaited.

Noted
NGR
9/11.

NGR
12/11

Reminder issued 20.4.17
Reply No. A.C. 280 of 16-17 stating that proposals from Dists have been recd and are being scrutinized & classified and it will take some time to submit proposals to Govt. in a suitable form.
Will be reminded in June — Noted

NGR
1/5/17.

NGR
3/5

Reminder issued 15-6-17
Excise Comrs reply No. A.C. 280-16 & 17 stating that instns forms are almost ready & will be submitted shortly.
Further Comrs will be awaited.
Noted NGR 22/6/17

NGR
25/6

The reminder slip requires signature

Reminder issued on 16.8.17
From the Excise commissioner
Letter No. A.C. 280 of 30.8.1917 states that the rules will be subd in the course of the next month and that rough drafts have been prepared and are under scrutiny.

NGR 8/9

Subd for infn.

NOTE—Contn. sheet.

GPB—10,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. | E. A-S File No. 85 of 191 .

Serial No.

Dfl- reminder sent.
Pr. 9-10

Reminder issued on 14-10-17

Done
12/10/17

3. From the Excise Comr in Mysore
No AC 280-16 dt 15/10/17.

Submits proposals for the periodical inspection of the Excise offices.

7 Submit with a draft order. The Ex. Comr has included the following offices for periodical ~~ins~~ inspection
Thm 3/11/17

1) His own office
2) District Excise offices
3) Range offices
4) Sub Range offices
5) Taluk Ex offices
6) Bonded depots.

8. He has left out the central distillery and the Mysore Pharmaceuticals.

9. He proposes to ~~include~~ include the insp Report of his office in the annual admn Report. Perhaps it

NOTE—Contn. sheet.

GPB—70,000—17.12.15

Serial No.

may be sent to Govt. in the form suggested.

12. If approved a few questions may be added under the Organisation and Development Scheme etc to the Excise Comr's Office inspe form.

11. Bor II may be consulted.

7/11/17

For favour of remarks
7/11/17

Bor II

As suggested in para 8 of the notes the Excise Comr. may, if approved, be requested to prescribe a form for the inspection of the distillery by his office assistant.

It is however a point for orders whether there is any necessity to prescribe a form for the inspection of the Mysore Pharmaceuticals Ld.

Subd.

13-3-18

14

15/3

Bdlr that some inspection made in regard to this business which shows conversion on certain conditions, and these supplement have to be authorised.

SEC. & REV. SECRETARIAT.
VIII
E. AUDIT.
15 MAR 1918

NOTE—Contd. sheet.

FINANCE
7 NOV 1917
X 11119-17

52—P

9

7

ND 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

E & A File No. 95 of 191 .

Serial No.

Branch

This paper was delayed for 4 months in Br II No. I reminded the concerned branch once. After disposal send the file to Regr for such action as he may find necessary.

Separate action taken

19/3.

10/5

127.
21.3.18

Submit.

15/3/18

Put up a typed draft

19/3

Typed draft - Submit.

20/3/18

Submit for orders.

It is doubtful if the D.C. will find it possible to examine D.E.O's office every year. He has already too many inspns viz Jeluri Offices, Treasuries, Recds, Lockups etc. In other respects the proposals enclosed in the draft seem suitable

20/3/18

Seen & noted

Seen & noted

20/3/18

The D.C. can do.

23/3/18

Issue

23/3/18

Draft Rules sent to Press on 28-8-18 for being printed & issued in print.

28/3/18

Forwarded with compliments to the Registrar for kind note of the marginal remarks & return of the file

6/5/18

Sent to Press on 30.3.1918 called for proofs.

NOTE—Contn. sheet.

B

G. R. S. 12]

General and Revenue Secretariat. | EAG. File No. 95 of 1918.

Serial No.	
	To The Excise Commissioner in Mysore
	E.O. no 1252 dated 30th March 1918 Sanctions Inspection Rules for the Offices of the Excise Department.

NOTE—Contn. sheet.

Dno. 527
14-8-15

4852

OFFICE OF THE EXCISE COMMISSIONER IN MYSORE.

Bangalore, dated 14th May 1915.

FROM

P. Raghavendra Rao, Esq., B.A., B.L.,
Excise Commissioner in Mysore.

To

D. M. Narasinga Rao, Esq., B.A., B.L.,
Offg. *Secretary to the Government of*
His Highness the Maharaja of Mysore,
General and Revenue Departments.

Sir,

Adverting to Government Order No. G. 10870-10918- E.A. 43-14-1, dated 10th April 1915, issuing certain instructions for the systematic inspection of offices and requesting the submission of detailed proposals as to the offices in this Department to be periodically inspected, the officers by whom, and the frequency with which, the inspections should be held and the forms of inspection questions which should be adopted, I have the honor to submit, for the information of Government, copies of the marginally noted standing orders on the subject, and, to state that, in accordance therewith, the following offices are at present required to be systematically inspected by the officers named, at intervals noted against every one of them and the notes of inspection submitted in the forms prescribed to the officers mentioned in the standing orders cited above:-

1. Excise Commissioner's Order No. 6717-24, dated 11-2-1910.
2. -do- 500-7, dated 10-7-1912.
3. -do- 396-403, dated 8-7-1914.

(a)

By the District Excise Officer:-

1. Taluk Office
2. Range Office
3. Sub-Range Office
4. Bonded Depot

All, once in a year.

(b)

By the Range Inspector:-

1. Taluk Office - once in a month.
2. Sub-Range Office - once in a quarter.
3. Bonded Depot - once in a month.

(c)

By the ~~Xxxxxx~~ Assistant Inspector:-

12

19 .

FROM

Excise Commissioner in Mysore.

To

Secretary to the Government of
H. H. the Maharaja of Mysore,
Gen. and Rev. Depts.

Dated

Despatched

Received

General No.

Enclosure No.

SUBJECT.

GPB—1,350—26-11-12

Bonded Depot - once in a month.

2. The inspection forms for use by the aforementioned officers were introduced under the authority of Government Order No. Fl. 1752-3, dated 23-3-1909, and they are being invariably used by them, - - - (Except Assistant Inspectors). One copy of each of these forms is also sent enclosed for the information of Government.

3. As regards the inspection of District Excise Offices no set of questions have been prescribed, but, during the course of my District tours and visits, I have inspected them along with Taluk, Range and Sub-Range Offices and Bonded Depots as contemplated in para 2 of the Government Order under advertance. As these inspections are intended to be more of an instructive, rather than of a merely critical or - - fault-finding nature, the procedure is modified, but the main lines of the departmental inspection memos are generally adhered to, both - for the inspection, as well as, in the drawing up of the inspection memo.

4. Finally, I beg to add that such modifications as may appear to be necessary, will, from time to time, be carefully gone into in the light of the instructions contained in the Government Order under - reference, and definite proposals in the matter submitted for the - - approval of Government in due course.

I have the honor to be,

S i r,

Your most obedient servant,

P. Raghavendrasa
17. 5. 18.

Excise Commissioner.

MRG

No. 396-403.

Office of the Excise Commissioner,
in Mysore.
Dated, Bangalore, 8/11th July 1914.

Circular Memorandum.

In this office circular No. 6717-24, dated 11th February 1910, District Excise Officers were directed to inspect the Taluk, Range, and ~~nad~~ Sub-Range Offices and Depots at least once a year and to sumit their notes of inspection, with the remarks of the Deputy Commissioner thereon. But it has been observed that there is a tendency on the part of some of the District Excise Officers to inspect them only - about the close of the official year. This procedure has caused - considerable inconvenience in as much as the reports cannot be review--ed in time to be of any practical use. It is unnecessary to - - invite the attention of Deputy Commissioners to the circumstance that belated reviews serve a very little useful purpose. It is therefore requested that District Excise Officers may be kindly directed to - begin the inspection of Taluk, Range and Sub-Range offices and Arrack Depots in October every year and to complete it before the end of - April following.

(Sd.) P. Raghavendra Rao,
Excise Commissioner in Mysore.

" "
Copy

P. Raghavendra Rao
17. 8. 14
Excise Commissioner.

Office of the Excise Commissioner
in Mysore,
Dated, Bangalore, 10th July 1912.

No. 500-7.

Circular Memorandum.

In modification of this office Circular No. 5355-62, dated 31st December 1910, prescribing the months in which the inspection of Taluk Registers should be made by the several Excise Inspectors, the following instructions in accordance with the order of Government contained in their Order No. F1.4569-70/S.R.54-06-5, dated 28th February 1911, are issued for the strict observance of all concerned:-

1. The Excise Inspector should in addition to securing bidders during the sales of Excise privileges help the Amildar by systematically and carefully examining the accounts maintained by the Vottumutsaddi at least once a month and reporting to the Amildar the result of his inspection. He should also during his itineration in the Taluk and inspection of arrack, toddy and drug shops, make enquiries as to the regular and punctual payments of Excise dues by the lessees and bring to the notice of the Amildar the existence of arrears or any other fact affecting the collection of revenue so that the necessary steps may be taken promptly. In this way the Amildar will be kept in touch with the progress of Excise collection, and once he is apprised of arrears in his Taluk, it is his duty to take suitable action for their prompt recovery.

2. Where coercive processes are necessary, they should be executed through the Amildar's subordinates in the Revenue Department, the Taluk Excise Officer and his staff being bound to comply with all reasonable requisitions for help, such as bringing the Revenue officials into touch with defaulters and so forth.

3. The above instructions apply to all Excise Inspectors whether they are in charge of one, two or more Taluks. The monthly reports of inspection sent by them to the Amildars and filed with the Vattu--mutsaddies should be particularly scrutinized by the inspecting - officers who should satisfy themselves that necessary action has been

taken

taken on the points noted in such reports. The printed inspection Memo forms need not be used by the Inspectors whose inspection of the Registers under reference is expected to be systematic, - - - thorough, sufficiently searching, and should cover every minute point connected with the Excise Revenue.

4. If the procedure laid down above is faithfully carried out, chances for defalcation of revenue should necessarily cease. The District Excise Officers are therefore requested to see that the systematic monthly inspection of the Taluk Registers is on no account delayed, and postponed.

M. Kantharaj Urs,
Offg: Excise Commissioner.

To

The Deputy Commissioners of Districts
with spare copies for distribution.

Copy
P Rajeshwaran
Excise Commissioner

(11) *No. 6717-24, dated Bangalore, 11th February 1910.* 17

(1)

The following instructions are issued for guidance and strict observance in the inspection of Bonded Depots, Sub-Range, Range and Taluk Excise Registers :—

1. Bonded Depots.

(1) Assistant Inspectors should invariably inspect the Bonded Depots situated within thier jurisdiction once a month at least. They shall note in the Inspection Book their replies by number to the querries contained in the prescribed printed notes on the inspection of Bonded Depots. For this purpose every one of the Assistant Inspectors will be supplied with a printed copy of such notes. In their weekly diaries the Assistant Inspectors should bring to the notice of the Range Inspector all irregularities found and other important matters observed by them.

These Assistant Inspectors shall answer all querries except 6, 8, 22, 23, 27, 33 and 34.

They are prohibited from using the printed Notes on the Inpection of Bonded Depots.

The Inspectors and District Excise Officers shall closely scrutinize the answers of the Assistant Inspectors during their inspection of the Bonded Depots.

(2) Inspectors should inspect all the Bonded Depots in their Ranges once a month without failure. Like Assistant Inspectors they should also note in the Inspection Book their answers by number to the questions contained in the printed Notes and bring to the notice of the District Excise Officer in their diaries all irregularities and matters of importance.

In the beginning of every quarter the Inspectors shall submit their Notes on the Inspection of Bonded Depots, in the prescribed printed form. These Notes will be returned to them with the remarks of the District Excise Officer and the Deputy Commissioner for taking the needful action on the orders passed. No draft copies need be kept either in the Range Office or in the District Excise Office. Only one book should be used every quarter as the monthly inspection notes are not to be submitted in the printed form.

(3) The District Excise Officer should inspect all the Bonded Depots in his District at least once a year.

The results of the inspection should be submitted to the Excise Commissioner with the remarks of the Deputy Commissioner in the prescribed printed form, a draft copy of the same being retained in the District Excise Office. These notes will be reviewed and such reviews will be communicated to the Deputy Commissioners for the issue of needful instructions.

II. Sub-Range Registers.

(1) The Inspectors shall invariably inspect the Registers of all the Sub-Ranges in their charge once a quarter in the prescribed printed Memo of Inspection and submit the same to the District Excise Officer. The Memo will be returned to the Inspectors with the orders of the District Excise Officer and the Deputy Commissioner for taking such action as may be necessary. No draft copy need be kept either in the Range or District Excise Office. Only one book shall be used for each inspection.

(2) The District Excise Officer shall inspect the Registers of all the Sub-Ranges in his District once every year. The Inspection notes shall be submitted with the remarks of the Deputy Commissioner to the Excise Commissioner in the prescribed printed form, a draft copy of the same being retained in the District Excise Office. On receipt of the reviews from this office needful instructions may be issued to the Inspectors.

19

III. Range Registers.

The District Excise Officer shall inspect all the Range Offices in his District once a year. The notes of inspection with the remarks of the Deputy Commissioner shall be submitted to the Excise Commissioner in the prescribed printed form, a draft copy of the same being kept in the District Excise Office. These notes will be communicated to the Deputy Commissioner for issuing any orders as he might deem necessary.

IV. Taluk Excise Registers.

(1) The Inspectors shall invariably examine the Taluk Excise Registers once a quarter and submit the result of such examination in the prescribed printed Report on the inspection of the Taluk Excise Registers. These reports will be returned to the Inspectors with the remarks of the District Excise Officer and the Deputy Commissioner for taking needful action. No draft copy need be kept either in the District Excise Office or in the Range Office. Only one book should be used for each Inspection.

modified vide circular no 500-7 dt 10/7/1912

(2) The District Excise Officer shall inspect the Excise Registers maintained in all the Taluk Offices of his District once a year. The roports in the printed form shall be submitted to the Excise Commissioner with the remarks of the Deputy Commissioner, a draft copy of the same being retained in the District Excise Office. Such orders as may be necessary shall be issued on receipt of the review by the Excise Commissioner.

V. General.

(1) The printed forms are costly and the greatest economy should be observed in their use.

(2) The quarterly inspection by the Inspectors should have an interval of three months between one inspection and the other.

(3) It is necessary that the District Excise Officers should undertake the inspection of Bonded Depots, Sub-Range, Range and Taluk Excise Registers at the beginning of every official year and before the District Administration Report is submitted. The statistics for the full year will then be available and the District Excise Officer will be in a position to furnish accurate information and correct figures. Many a discrepancy which now creeps into such reports and which gives room for delay and otherwise unavoidable correspondence, will not recur.

modified vide circular no 396-403 dt 8/11.7.1914

(4) The aforesaid instructions do not prevent either the District Excise Officers or the Inspectors to conduct inspections as often as they can conveniently do so. But the submission in the prescribed printed form of the results of such inspections except in the cases above referred to, is not necessary.

EX. M. "Copy" E 2

P Raghavendra
17.8.45
Excise Commissioner

15-6-15

90 43-14. 12a.

GPB—1,000—25-5-15

G.R.S. 31]

No. 94/E.A Cuel

GOVERNMENT OF H. H. THE MAHARAJA OF MYSORE
GENERAL AND REVENUE SECRETARIAT.

Dated Bangalore 16th July 1915

FROM

D. M. NARASINGA RAO, ESQ., B.A., B.L.,
Offg. Secretary to the Government of H. H. the Maharaja of Mysore,
General and Revenue Departments.

To

P. Raghavendra Rao, Esq., B.A., B.L.,
Excise Commissioner in Mysore,
Bangalore.

SIR,

With reference to your letter No.904 dated the 18th May 1915 in re: the inspection of offices, I am directed to state that in accordance with para 1 of G.O.№10870-10918/E.A. 43-14-1 dated the 10th April 1915, all offices including those of Heads of Departments, should be inspected by the presiding officers thereof and to request that this requirement may be provided for in your proposals.

2. A set of illustrative questions for the inspection of offices is forwarded herewith. Such of the questions as may be applicable to Excise Offices and are not to be found in the inspection forms now in use, may be embodied therein.

3 I am to request that these matters may be kindly attended to and final proposals forwarded at as early a date as convenient.

I have the honour to be,
Sir,
Your most obedient servant,

Dmy 1577

For Offg. Secretary to Government.

Por VIII/29 975

D. no 129/E.A.

File no 43-14 ~~Sl no~~ 21

29.7.15

OFFICE OF THE EXCISE COMMISSIONER IN MYSORE,

No: 30

Bangalore, dated 27 ~~23rd~~ July 1915

FROM

P. RAGHAVENDRA RAO, ESQ., B.A., B.L.,
Excise Commissioner in Mysore.

To

D. L. Narasinga Rao, Esq., B.A., B.L.,
Offg. *Secretary to the Government of*
His Highness the Maharaja of Mysore,
General ~~and Revenue~~ Departments.

Sir,

Adverting to para 2 of your letter No. 94/E.A., dated the 16/17th instant, I have the honor to request that you will be so good as to let me have twelve printed copies of the set of illustrative questions for the inspection of officers therein alluded to, to enable further action being taken in the matter in this Department.

I have the honor to be,
S i r,
Your most obedient servant,

D. Srinivasachar
Assistant Commissioner,
for Excise Commissioner,
absent from the station.

LRG.

2618

23

G. R. S. 26]

SUBJECT.....

.....

.....

*Diary No. of letter replied to*_____

General and Revenue Secretariat

( )

, *the* 27. *191* .

Date of issue 27-8-15

Signed by Mr. N. Madhava for

Section

File No.

Serial No.

No. 357/8 A

To The Excise Commissioner in Mysore, Bangalore.

Sir,

As requested in your letter No.30 dated the 23rd July 1915, I am directed to forward herewith twelve printed copies of the set of illustrative questions for the inspection of offices

I have the honour, Sir,

Your obedient servant,

Rev

hw 19/8/15

over.

22

GPB--2,000--14-5-

191

FROM

P. RAGHAVENDRA RAO, ESQ., B.A., B.L.,
Excise Commissioner in Mysore.

To

Secretary to the Government of
H. H. the Maharaja of Mysore,
Gen. and Rev. Depts.

Dated

Despatched

Received

General No.

Enclosure No.

SUBJECT.

A.C. 280-16
Enc. 6.

D. 205
20007

24.

OFFICE OF THE EXCISE COMMISSIONER IN MYSORE,

Bangalore, dated 5th October 1917.

GEN. & RECEIVED SECRETARIAT VIII 166 E. AUDIT. 20 OCT 1917

FROM

P. RAGHAVENDRA RAO, ESQ., B.A., B.L.,
Excise Commissioner in Mysore.

To

C. S. BALASUNDARAM IYER, Esq., B.A.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
General ~~Revenue~~ *Department.*

SIR,

Reply to Reminder

In continuation of this office No. A. C. 280-16, dated 1st September 1917, re forms for the inspection of offices, I have the honor to submit herewith, for the approval of Government, drafts of inspection memo forms for Bonded Depots, Taluk Offices, Range and Sub-Range Offices, which have been revised so as to meet the present requirements of the department, the illustrative questions referred to in your letter No. 94/E.A. dated 16th July 1915 beir also embodied, wherever necessary.

2. I enclose also draft forms for the inspection of the District Excise Offices as well as the Head Office.

3. Periodical inspections of these offices are proposed to be made as follows:-

Pres.

S.No.	Name of Office.	By whom to be inspected.	Period of inspection.	To whom the inspection report should be submitted.
1.	Excise Commissioner's Office.	Excise Commissioner.	Once a year.	To be noted in the Administration report.
2.	District Excise Offices.	1.Excise Commissioner.	Once in three years.	Government.
		2.Deputy Commissioners.	Once a year.	Excise Commissioner.
3.	Range Offices.	District Excise Officers.	Once a year.	Excise Commissioner, through the Deputy Commissioners.
4.	Sub-Range Offices.	1. -do-	-do-	-do-
		2. Range Inspectors.	Once a quarter.	District Excise Officer.
5.	Bonded Depots.	1. District Excise Officer.	Once a year.	Excise Commissioner, through the Deputy Commissioner.
		2. Range Inspectors.	Once a month.	District Excise Officer.
6.	Taluk Offices.	1.DistrictExcise Officer.	Once a year.	Excise Commissioner, through the Deputy Commissioner.
		2.Range Inspectors.	Once a Quarter.	District Excise Officer.

I have the honor to be,
Sir,
Your most obedient servant,

P. Rajaharamdas
8.10.17.
Excise Commissioner.

8.10.17.

MRG-1.

25

W. D. 6232—GPB—1,000—27-5-16

191 .

FROM

P. RAGHAVENDRA RAO, ESQ., B.A., B.L
Excise Commissioner in Mysore,

To

Secretary to the Government of
H. H. the Maharaja of Mysore,
Revenue Department.

Dated

Despatched

Received

General No.

Enclosure No.

SUBJECT.

27

Please compare these forms with the ones adopted by the Shyganaja Rg for the Inspe manual

J. 46]

MYSORE EXCISE DEPARTMENT

MEMO OF INSPECTION OF THE EXCISE ASSISTANT INSPECTOR'S OFFICE.

W. D. 083—GPB—600 books of 17 pages each—16-8-15

Memo of Inspection of the

Questions

Name of range

Name of sub-range

Name of Assistant Inspector

Date

Period

I. *Inspection.*

Date of last inspection by (i) District Excise Officer

(ii) Range Inspector

II. (i) *Number of shops in the sub-range.*

A. Arrack

B. Toddy

C. Ganja

D. Opium

E. Beer Tavern

F. Foreign Liquor

G. Akki-Bhoja and

H. Other kind of shops

(ii) *Number of depots in the sub-range.*

A. Arrack

B. Toddy

III. *Instruments and Government property* (books and periodicals).

(1) What are they and their condition ?

(2) Quantity of paint available ? How kept and when last supplied ?

Excise Assistant Inspector's Office.

Answers	Deputy Commissioner's remarks
These Headings are to be printed on the facing sheet & the memo of questions and answers are to be printed crosswise	
Proposed questions	
I Instruments, Furniture, Books, Periodicals and other Government property	
(1) Is the prescribed register maintained?	
2). Are the articles mentioned therein in the Sub Rule & what is their condition?	
(3) Are the instruments in order and tally with those of the inspecting Officer?	
(4) Are the Village maps in order and properly kept in tubes?	
(5) Is a sufficient quantity of paint available?	
(6) Is a register of receipts and expenditure kept?	

Questions

(3) Is there a sufficient number of stencils in good order?

(4) State of other articles of furniture in the sub-range.

(5) What is the state of uniform?

(6) Do the testing instruments tally with those of the Inspecting Officer?

(7) Is a register showing the above articles maintained?

IV. *Registers.*

A. Diary of Assistant Inspector

(1) Is it written up to date?

(2) Are the remarks by superior Officers entered in the counterfoil?

(3) Are there any diaries pending reply?

(7) Is it
assistan
(8) Are there
of stencil
custody
and in

A. Diary of
(1) Is it written
(2) Are the diar
(3) Are remark
in the Office
(4) Are there an

B. Insp
(1) Is this
(2) Do the
the are
(3) Is the
satisfa
(4) Is the
sender

Answers	Deputy Commissioner's remarks
kept in the custody of the b-Inspector?	
sufficient number, and are these kept in the of the assistant Inspector?	
good order?	
(This question is taken under 'General' on the last page)	
vide page 3. Question I(3)	
II Registers.	
assistant Inspector.	
up to date?	
ies submitted punctually?	
by superior officers entered	
ectory?	
diaries pending reply?	
ction Register.	
written up to date?	
entries tally with those of	
sistant Inspector's diaries	
itineration and inspection	
ectory?	
nonthly statement	
ubmitted regularly and	
punctually?	

Questions

B. Register under arrack.

(1) Consumption Register.—

What is the consumption in the sub-range as compared with last year ? If the difference is great, what is the Assistant Inspector's explanation ?

C. Register under Ganja and Opium.

(1) Consumption Register. Is it maintained and written up ?

(2) Consumption up to date as compared with last year with explanation of the Assistant Inspector for the variation.

D. Register under toddy.

(1) Register of T. T. 4 Applications received from the Range Inspector. Is it maintained and written ?

(2) T. T. 1.—

(i) How many trees are marked up to date as compared with corresponding period of last year ?

Answers	Deputy Commissioner's remarks
ion Register	
arrack.	
consumption in the Sub Range with last year?	
rence is great, what is the Inspector's explanation?	
Foreign & Special liquor.	
Beer, ganja, Opium, Toddy. — question (a) + (b) under arrack are to be repeated under each of these.	
D. Register under Toddy.	
er of D.D. 4 applications received the Range Inspector (a) is it found and written up to	
are all applications received been booked?	
II. D.D. 1 Register.	
How many lines are marked up to date as compared with the corresponding period of last year?	(b) Is the testing done ~~satisfactorily~~ frequently and is it satisfactory?
(a) from shops in the Sub Range	
(b) from shops out of Sub Range	
If fluctuation is great what is the reason?	
Is there any delay in marking?	
Are the initials of the marker taken and the date post. and the direction of marking entered?	
Are there any applications pending marking; if so why?	

Questions

(i) If fluctuation is great, what is the reason ?

(ii) Is there any delay in marking ?

(iii) Are the initials of the marker taken and the Gate-Post and direction of marking entered ?

(iv) Are there any applications for marking pending with the Assistant Inspector ? If so why ?

(3) T. T. 2.—
(i) Is it punctually submitted to Inspector ?

(ii) Are the reasons for any delay in marking and return of applications acceptable ?

(4) Crime Register.—
(i) How many cases have been detected by the Assistant Inspector since the beginning of the year ?

Answers	Deputy Commissioner's remarks
III. D.D.2 Registers (1) Is it purchased by subscribers to the Inspector. (2) Is there habitual delay in marking and return of applications to Range Office. E. Crime Registers (1). How many cases have been detected by the Assistant Inspector since the beginning of the year? (2) Give an abstract (3) ~~with~~ How many are pending + with whom? (4) Note long delays and the reasons therefor	

Questions

Give an abstract.

(ii) How many are pending ?

Note long delays, if any ?
(*a*) With the Inspector ?

(*b*) With the Assistant Inspector ?

(5) T. T. 9.—
Is it maintained up to date ?

Is it written up quarterly ?

T. .T 10.—
Is this maintained ? And is the test work satisfactory ?

Answers	Deputy Commissioner's remarks
{This register is to be abolished.}	
{This is also abolished as a column has been provided in the new T.T.I & register proposed}	

Questions

(6) Village Patrol Register.—

(1) Is it brought up to date ?

(2) Does it tally with the diary and the Itineration statement ?

(7) Villagewar Register of information.—

(1) Is it posted up ?

(2) Have all the villages been entered in it with the required information ?

If not, what is the explanation of the Assistant Inspector ?

(8) "From" and "To" Registers.—
Are they maintained ?

Answers	Deputy Commissioner's remarks
"Embodied in question on page 5. under "Inspection Registers"	
This register ~~may~~ is to be abolished as provision has been made in the Village Inspection register proposed.	
4. "From" + "To" Registers 1) Are these maintained and written up to date? 2) Are cross references ~~[illegible]~~ marked. 3) Is the pending reference list being submitted fortnightly.	

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Questions

(9) Tappal Book.—
Is it maintained ?

H. Tabbal
Is this mai
when to date

(10) Circular File.—
Is it maintained and are the circulars understood ?

J. Circu
(1) Is this
(2) Are the

V. Itineration.—
Is it good and up to the minimum fixed by the Excise Commissioner ?

When is it entered ?

VI. Fine Register.—
Is it kept ? Have all the fines in the Sub-Range been collected ?

VII. Is there an Extract of Date Reserve List and is it correct up to date ?

(1) Is an
(2) Have
for ex
ex + date

VIII. Is there a Grove Assignment List maintained ?

K. G
(1) Is the
(2) Have any add
granted today
the number

Answers	Deputy Commissioner's remarks
Books	
Maintained and written	
?	
Dile	
ub to date?	
circulars understood?	
Dealt with on page 5	
7. Firm Registers	
(1) Is this maintained?	
(2) Have all fees been collected?	
(3) Are persons for outstanding satisfactory?	
8. Debt Reserve List	
extracts of this maintained?	
any debt zones been given out	
bization; if so give details with	
of the sanctioning authority.	
ignment List	
rdy maintained?	
tional assignments been	
shots; if so give details with	
and date of Excise Commissioner's sanction.	

Questions

L. License and

Settlement Register.—

IX. Is it maintained

(1) Do they maintain
(2) Have all licensees been
(3) Have all licensees

Gen. General

(1) Do the assist
- ursant
and Plan

N. B. Note any special observations regarding the Sub-Range.

(2). Do his uniform and
condition?
(3) Do he energetic and
(4) Has he kept his pub
(5) Are there any con
(6) Does he give attention
punctual collection
(7) What is the auction
and for how long?
(8) Suggestions for
the Sub Range if

Answers	Deputy Commissioner's remarks
Settlement Register	
ed ?	
issued ?	
executed surfebalibes	
and Inspector fully con	
with the Rules, Regulations	
ding orders.	
accoutrements in good	
satisfactory working ?	
Range in order ?	
plants.	
on to the ground and	
of tree tax &c.	
of tree tax outstanding	
the improvement of	
any.	

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MYSORE EXCISE DEPARTMENT.

REPORT ON THE INSPECTION OF THE TALUK EXCISE REGISTERS.

GPB—800 books of 81 pages each—12-5-15

Questions	Inspecting
Name of Taluk. *Name of Amildar.* *Name of Vatmutsaddi.* *Duration of Inspection.* Date commenced. Date concluded. *Last Inspection.* Inspecting officer. *Period covered by Inspection.* Have the notes of previous inspection been duly communicated?	These headings are to be printed on the facing sheet and the menus of questions and answers to be written crosswise.
PART I.—ARRACK. *1. Day-Book.* 1. Is it written up to date and are the daily entries initialled by the Amildar ~~or~~ Sheristadar at the close of each day?	
2. Compare its entries with the Treasury Cash Accounts and the Demand, Collection and Balance Statement and state any difference you notice.	
3. Have the totals for the date, up to the date in the month and up the ~~month been~~ date in the year struck?	
4. What is the total amount of duty and prices which have been recovered from the date of last inspection and what quantity does it represent? Do they agree as per calculations?	
N. B.—Figures from date of last inspection up to end of year and from beginning of current year, up to date of inspection should be given separately.	

Questions	Inspecting
5. Any remarks not covered by the foregoing questions may be noted.	
N. B.—This is an important Register. The Inspecting Officer should see that all corrections and interpolations are initialled by a responsible officer.	
II. Arrack Ledger.	
6. Is an index put up and are sufficient pages allotted for each shop?	
7. Are the entries relating to old arrears carried down in this Register?	
8. Are all the entries of the Day-book correctly posted up to date?	
9 (*a*)—Are rentals of shops brought under demand on the ~~20th~~ 10th of each month?	
(*b*)—If the same is not paid by the end of the month, state whether both the rental together with the interest accrued up to that date are brought under arrears in the beginning of the next month?	

Questions	Inspecting
16. Have the passes been cancelled and scored in red ink? Have they been signed by a responsible officer and dealt with according to the Rules?	
17. Do the entries of these passes tally with those in the K. Register?	
N. B.—It is advisable to number the passes serially as they are received from the Distillery and filed in the Taluk Office to facilitate checking and discovering any if missed from the file. The same serial number may also be noted in the K. Register.	
IV. K. Register.	
18. Is it written up to date?	
19. Check the entries with the J. passes filed in the Taluk Office and with the Bonded Depot Register and with the extract from the register of monthly issues received from the Distillery Officer. State any difference you observe.	
N. B.—It is very necessary that the District Excise Officer should check the entries in the K. Register as well as the filed J. passes with the extract from the register of monthly issues received from the Distillery as the latter is the only independent check over the Taluk and Depot accounts.	
20. Are the columns "date of despatch of pass to the Excise Commissioner's office" and "Remarks as to the condition of seals, etc.." properly entered?	
21. What is the total quantity of different kinds of liquor received from the Distillery from the date of last inspection? Does it tally which the Depot Register?	
N. B.—Figures from date of last inspection up to end of year and from beginning of current year, and up to date of inspection should be given separately.	
N. B.—Receipts of every kind of liquor should find a place in this Register.	
V. O. Register.	

Questions	Inspecting
10. When there are late payments of khists note whether proper interest as per scale and also fines where imposed have been recovered. Note all the instances in which the rule has been violated.	
11. Do the individual balances as per this Register agree with the details furnished in the Bakipatti ?	
12. Are totals for the month and up to the month struck ?	
13. Are the entries for the month as well as corrections and interpolations attested by the Sheristadar or the Amildar ?	
III. File of J. Passes.	
14. Have the duplicates been filed regularly in the order of their receipt ? (Passes relating to each description of liquor should be in separate files)	
15. Have the originals of these passes been sent to the Excise Commissioner after the 10th of the following month with a Ferist ?	
N. B.—Passes relating to the consignment despatched from the distillery at the end of any month but received after thesole of the month should be treated as if they were passes of the previous month. Vide *Excise Commissioner's Circular No. 5234—41, dated 25th January 1908.*	

Questions	Inspecting
22. Are N extracts daily received from the Depot as the liquor is issued and booked in this Register after making proper endorsements?	
N. B.—It should be certified on the back of the N extracts that they were compared with the entries in the Day-book and found to agree and then entered in the O Register. Further, they should be scored in red ink.	
23. Have all extracts relating to the previous months been despatched to the Deputy Commissioner's office? (*Vide Arrack Rules.*)	
24. Are the extracts received in the current month regularly checked, endorsed, booked and filed so as to readily submit them to the District Excise office at the close of the month with a Ferist in Form No. A 21?	
25. Do the entries in this Register tally with those in the Depot Register?	
N. B.—In places where there are Special Shroffs, the entries should be checked with their Khirdi Books.	
26. Are there any instances in which liquor has been issued prior to the payment of duty? If so, mention them and the steps taken.	
27. What is the total quantity for which extracts of issues are received up to the date in the month and up to the month? Give correspondingly the quantity on which the duty and price have been paid as per Day-book.	

Questions	Inspecting
28. If you observe any difference give the particulars of chellans on which the liquor has not been issued. Depot Issue Register should also be referred to.	
N. B.—The Inspecting Officer should pay particular attention and check the entries with the minutest attention. Instances are not wanting where owing to the negligence of the Inspecting Officer differences are not detected, and which in the end resulted in serious loss to Government.	
II. TODDY.	
VI. Day-book.	
29. Is it written up to date? Are the daily entries attested by the Sheristadar?	
30. Check the entries with the Treasury Accounts, T. T. 8 Register and the Demand, Collection and Balance Statement and state any difference you notice.	
31. Have the totals for the date, up to the date in the month and up to the ~~month~~ date in the year, been given?	
32. What are the total collections under each head from date of last inspection?	
N. B.—Figures from date of last inspection up to end of year and from beginning of current year up to date of inspection should be given separately.	

Questions	Inspecting
VII. Ledger.	
33. Is an index put up and are sufficient pages allotted for each individual shop?	
34. Do the details relating to previous year's arrears find a place in this Register?	
35. Do the entries tally with those of the Day-book? Are they correctly posted up?	
36. Have the rentals been brought under demand on the ~~20th~~ 10th of each month, and when late payments are made, have fines been imposed and proper interest taken under demand and recovered? If you notice any short recoveries enumerate them.	
37. Do the balances as per this Register agree with the details in the Bakipatti?	
38. Are the necessary totals struck and are they correct?	

Questions	Inspecting
39. Are the entries attested by the Amildar or Sheristadar monthly ? ✓	
VIII. T. T. 8 Register.	
40. Is it written up to date ? Do the entries tally with those in the Day-book and the Demand, Collection and Balance Statement ?	
41. What is the total number of applications that have been received and for how many trees as compared with same period of last year ?	
42. Has the first and second instalment of tree-tax been correctly calculated and received ? Have the particulars re distribution of tree rent to diff depts been noted in abstract form at the end of each month.	
43. Has there been any delay in the transmission of applications to the Range Inspector ? If so, quote instances.	(1) Does it tally with the collections in the register
N. B.—The Inspecting Officer would do well to take the Range T. T. 8 Register and the Darkhasts and compare the entries with this Register.	
IX. T. T. 6a Register.	
44. Is it maintained ? Compare the totals with the Day-book and the Demand, Collection and Balance Statement and the T. T. 6a maintained in the Range and explain differences, if any.	This is to be abolished

Questions	Inspecting
45. How many Government trees are licensed and what is the amount of tree-rent credited to the different departments ?	
III. DRUGS.	
X. *Ganja, Majum and Opium.*	
N.B.—Ganja and opium are secured in the Treasury which supply the quantity to the retail vendors. The transactions are watched by the Treasury Department. It is desirable that separate registers are kept by the Vottu Mutsaddi.	
46. Is a ~~miscellaneous~~ Day-book maintained for these drugs ? Compare the entries with the Treasury "C" accounts and the Demand, Collection and Balance Statement ?	
47. What is the total quantity of these drugs issued and the amount recovered up to the date of inspection as compared with the same period of previous year ?	
48. Do the collections on account of shop-rental tally with the amount shown in the Demand, Collection and Balance Statement ?	
49. Is a ledger maintained and do the entries tally with the Day-book ? Check the balance with the Demand, Collection and Balance Statement and the Bakipatti.	

Questions	Inspecting
50. Are ganja and majum passes separately filed and the entries made in a portion of the " K " Register separately allotted for the purpose? Check the entries under receipts as well as those under issues in the miscellaneous Day-book with those shown in the treasury accounts. The balance as per latter register must tally with the quantity on hand. *N.B.—The Inspector is not authorized to examine this quantity.*	
51. The extract received from the Depot Mutsaddi regarding the issue of majum to the retail shops should be checked, booked and endorsed and after the close of the month sent to the District Office. *N.B.—In many taluks the practice obtaining is, to include the details in the " N " extracts relating to the liquor.*	
52. Are the originals of the ganja and majum passei dealt with according to the instructiuns contained in the Excise Commissioner's Circular No. 5934—4119, dated 25th January 1908?	
IV. MISCELLANEOUS. *XI. Country Beer, Foreign Liquors, Special Liquors and Methylated Spirits.* 53. Are the passes relating to Special Liquors and Methylated Spirits separately filed?	

Questions	Inspecting
Are there transactions posted in the Day book	
54. ~~Is a Miscellaneous Day-book maintained to enter these transactions~~ ? If so, check the entries with the "C" Register and the monthly totals with the Demand, Collection and Balance Statement.	
55. Is a ~~miscellaneous~~ ledger maintained? Check the entries with the Day-book and the Demand, Collection and Balance Statement and the Bakipatti.	
XII. Sale List.	To be combined with 58 as one regr.
56. Is this maintained and written up correctly? It should be seen whether the licensees have paid up the required deposits and given sureties where necessary.	
XIII. License Register.	
57. Is this maintained? Have all the licenses been delivered.	
Settlement Regr	
XIV. Register of Counterpart Agreements or Mutchalikas executed.	
58. Is this kept and written up correctly? Are the counterpart agreements taken on the prescribed impressed stamped papers and kept in safe custody?	
(1) Have licenses been issued	
(2) Have all deposits been paid up	
(3) Have there been any resales, if so give details	
(4) What steps taken to recover loss if any from defaulters.	

Questions	Inspecting
XV. Resale Register.	
59. Is this maintained and are the resales held duly noted in this?	Combined with 58
(5) The loss from the resale as per this Register should be included under demand in the respective ledgers. Has this been done?	
XVI. Date Reserve List.	
60. Is this maintained and are the necessary remarks made against such of the survey numbers as are given out for cultivation?	
(1) Have any lands in the list been given out for cultivation, if so quote No + date of authority + give details. (2) Has intimation been sent to Range Inspector. (3) Have all such grants been duly noted in the list. (4) If any applns have been rejected, have entries to the same been made against S. nos concerned and intimated to the Range Inspr.	
XVII. Departmental Fine Register.	
61. Is this maintained and written up correctly? Check the items with the ledger and the Demand, Collection and Balance Statement. Are extracts of orders imposing the fine regularly received and dealt with as per Excise Commissioner's Circular No. 215-28—R. V. 16, dated 7—8th July 1903?	
XVIII. Circular File.	
62. Is it maintained? Are the Circulars, as they are received, correctly filed in this? Has the Vottu Mutsaddi understood the Circulars?	

Questions	Inspecting
XIX. Demand, Collection and Balance Statement.	
63. Are draft copies maintained ? Do they also bear the necessary Treasury certificate ? Check the balance with the Bakipatti.	
XX. Explanatory Memo of Arrears or Bakipatti.	
64. What is the outstanding balance as per previous month's Demand, Collection and Balance Statement ? How much of it relates to the current and how much to the past year ?	

Questions	Inspecting
XXI. Old Arrears. 65. Append a list of arrears for which steps are in progress in the taluk. The stage at which each case is should also be given.	
XXII. Current Arrears. 66. State how much of this relates to tree-tax and how much to shop-rentals? How much of these have been recovered, since the beginning of the month? If not recovered, state what steps have been taken in the matter.	
XXIII. Register of Government Articles. 67. Is it maintained and posted up to date? The articles are to be examined and their condition noted. Do the Taluk Testing Instruments tally with those of the Inspecting Officer	

Questions	Inspecting
XXIV. Licenses for cutting date leaves.	
68. (1) Have any such been issued in reserved groves and if so why ?	
(2) Have the fees on all the licenses been collected and credited ?	
XXV. Old Records.	
69. Are they properly arranged ?	
XXVI. General.	
70. Here state your impression of the maintenance of Registers, their accuracy and neatness. The interest taken by the Taluk Staff in the supervision of the work and collection of Excise Revenue.	

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MYSORE EXCISE DEPARTMENT.

NOTES ON THE INSPECTION OF BONDED DEPOTS.

GPB—800 books of 21 pages each—17-4-15

NOTES ON THE INSPECTION

Questions	Answers
Date of inspection :— Date of last inspection by— District Excise Officer. Inspector. Assistant Inspector.	These are to be printed on the facing sheet and the headings of questions and answers are to be printed cross-wise in the body of the memo.
Inspection.	
1. Does the Amildar inspect the depot on the 1st of every month and take stock? ✓	
Register of Arrack, etc., received from the Distillery and of the daily issues of the same.	
2. Are the accounts written up to	
3. Are the daily, monthly, ~~up to the day, and up to the month totals~~ and annual totals struck?	
4. Do the receipts booked in this Register tally with the filed " J " passes and the Taluk ' K ' Register? ✓	
5. Are the receipts of proof liquor also booked? vide Ex Com's 1626-33 of 21-1-1908	

* Assistant Inspectors need not answer these questions.

"Daily" means for the day
"Monthly" means from the 1st of the month to the date
"Annual" means from 1st July to the date

Questions	Answers
6. What is the quantity received up to date of inspection from the beginning of the official year ?	
If there is any difference between the quantity booked in this register and that in the " K " Register, the discrepancy should be explained. *	
7. What is the total quantity of ordinary arrack issued up to date of inspection ?	
8. Does the amount of duty collected as per " Day Book " tally with the issues ? If there is any difference, it should be accounted for.	

* Assistant Inspectors need not answer these questions

Questions	Answers
9. How does the consumption compare with the previous year? Give reasons for violent fluctuations, if any. ✓	
10. Have the opening balance issues and closing balance been correctly booked at the end of each day ~~and every month?~~	
Have there been any issues before payment of duty & price	
Bung and Stand Wastages.	
11. Is the bung wastage always added by a responsible Taluk Officer? ✓	
12. Is the quantity of bung wastage booked by the Depot Mutsaddi, initialled by the officer who attended to the work ✓	
13. Are the necessary entries made in the inspection book? ✓	

Questions	Answers
14. What stock is there in the cask on tap when bung wastage is added to a new one ? Does the quantity remaining suffice for the wastage ? Note any instances when it is not so stating how the quanti ty was made up.	
15. Have any casks consumed an abnormal quantity of bung wastage and what is the reason for the same ?	
16. Is the quantity of stand wastage booked abnormal and are there any suspicious circumstances ?	
N. B.—When the quantity in the cask on tap is small, inspecting officers would do well to measure it in gallons, etc., and thus see, what is the actual stand wastage.	
17. Is the stand wastage booked, invariably immediately after the cask on tap is emptied. If not, how is the different procedure accounted for ?	

Questions	Answers
18. What is the percentage of wastage both bung and stand on the total quantity issued from the beginning of the year? If it is very high, how is this to be accounted for?	
Proof liquor Has any proof liq. been used for strengthening if so give quantity & particulars of arrack for which it was used.	
~~Proof Liquor~~.	
19. According to your own calculations as per formula given, is the quantity of proof liquor added to the weak liquor correct?	
20. Is proof liquor booked and included in the receipts of ordinary arrack as per instructions contained in this office Circular Memorandum No. 6626-33, dated 21st January 1908?	may be omitted as it is a repetition see 5.
21. Is the Register prescribed in the aforesaid circular maintained and written up to date?	As this is included in the general Reg. it is not necessary
22. Inspect the stock on hand and note if the seals on the bottles are intact. Is it kept in the store-room? *	

* Assistant Inspectors need not answer these questions.

Questions	Answers
Stock.	
23. What is the stock of liquors of all kinds? Give details as to casks, bottles and kinds of liquors.*	
24. What is the stock in the cask on tap, as per accounts and by ullage? Account for the difference.	
25. What is the test of liquor on tap?	
26. Has a sample bottle been issued properly? If the strength noted on the sample bottle and that of the arrack in the cask on the tap vary considerably, test the liquor in the sample bottle and account for the difference or note what action has been taken in the matter?	
27. Are the seal and lock on the Store-room intact? As far as possible. the Store-room should be examined and the presence of the Taluk Officer to open the room is necessary.	

* Assistant Inspectors need not answer these questions.

Questions	Answers
28. Is an adequate stock maintained always ? Have there been instances in which there was no stock or short stock and were the retail shop-keepers put to any difficulty at any time ?	
29. Has the mutsaddi sent in his indents in time as per Circular No. 2583-90—108, dated 11—13th November 1902 ?	
Special Liquors, Joggory Arrack and Methylated Spirits.	
30. Are there any transactions of special liquors, Joggory Arrack and Methylated Spirit in this depot ? If so, are they booked as directed in para 4 of this office Circular Memorandum No. 6626-33, dated 21st January 1909 ? NOTE 1.—In places where shops are licensed for the sale of special liquors, ordinary arrack shop-keepers are not permitted to sell the same. NOTE 2.—Care should be taken to see that the Depot Mutsaddi does not himself become a Vendor of special liquors to consumers.	
31. Are receipts and issues properly and correctly booked ?	

* Assistant Inspectors need not answer these questions.

Questions	Answers
32. What is the quantity sold up to the date of inspection as compared with the same period last year?	
33. Do the issues tally with the collections as per "Day-Book." Account for any difference?*	
Instruments and Measures.	
34. Do the Taluk, ~~Range, Sub-Range and District Excise Office~~ instruments tally with ~~one another~~ ?* those of the Inspecting Officer	
35. Is the gallon pot correct and kept clean?	
36. What dram cups are there and are they kept clean and correct?	
37. Is the ullage rod in proper condition and kept clean?	

* Assistant Inspectors need not answer these questions

Questions	Answers
License.	
38. Has the Depôt Mutsaddi obtained the necessary license ?	
39. Is it hung up in aconspicuous place within ?	
40. Are the names of vendors entered and are persons below the age of 16 excluded ?	
41. Is a board hung up ?	
General.	
42. Where is the Bonded Depôt located and how far from the Taluk Cutcherry ? Has it got sufficient accommodation ? Is the store-room sufficiently safe ?	
43. How many shops does the Bonded Depôt supply ?	
44. Is the Depôt kept open during the authorized hours ?	
45. Are there any complaints ?	

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Questions	Answers
46. Are the "N" extracts and "G" chellans submitted regularly and punctually?	
Are sample bottles issued to vendors duly sealed by the Mutsaddi	
47. Any other remarks which the Inspecting Officer desires to make.	
Are jars containing arrack issued from the depot duly & properly sealed by the Mutsaddi before leaving the depot	
Is the key of the store always kept with the Taluk Officer	
Any other remarks which the Inspecting Officer desires to make.	

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26/3

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G.R.S. VI-71]

SUBJECT Inspection Rules, Excise Department

Diary No. of letter replied to

Section E.A.G.
File No. 95-18
Serial No. 4

General and Revenue Secretariat
( )
, the 191

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue 23-5-18

Signed by Mr D.S. Jayarama Iyer

Read.— G.O.No.10870-10918/E.A.43-14-1 dated the 10th April 1915 issuing certain general instructions for the systematic inspection of offices and calling for detailed proposals for the periodical inspection of the offices of each Department.

2. Correspondence ending with ~~Order Thereon.— No.~~ letter No.A.C.230-16 dated the 15th October 1917 from the Excise Commissioner in Mysore submitting proposal for the periodical inspection of

over.

May this be

i Printed?

ii treated as a standing order?

iii published in the Gazette English part?

iv translated?

v placed at the disposal of the press?

vi published in the Gazette Kannada part?

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of the offices of his Department.

Order thereon No. 1752 dated 30th March 1918.

The following arrangements for the periodical inspection of the Excise offices are approved.

Name of Office.	By whom to be inspected.	Period of inspection.	To whom the inspection report should be submitted.
1. Excise Commissioner's office.	Excise Commissioner.	Once a year	Government.
2. District Excise Offices.	Excise Commr. Deputy Commr. Dt. Excise Officer.	once in 2 yrs. once a year Do.	Govt. Excise Commr Deputy Commr..
3. Range Offices.	Dt. Excise Officers. Range Inspectors.	Do. Do.	Excise Comr. thro' D.C. D.E.O.
4. Sub Range Offices.	Dt. Ex. Officer. Range Inspector.	Do. once a quarter.	Excise Comr. thro' D.C. D.E.O.
5. Bonded Depots.	Dt. E. Officer. Range Inspector.	once a year. Once a month.	Ex. Comr. thro' D.C. D.E.O.
6. Taluk Offices.	Dt. Ex. Officer. Range Inspector.	Once a year. Once a quarter.	Ex. Comr. thro' D. C. D.E.O.

2: The Inspection reports of the 6 classes of offices should be prepared in the forms appended to the order.

List of enclosures.

3. The Excise Commissioner is requested to submit proposals for the periodical inspections of the Central Distillery (and the Mysore Pharmaceuticals) at a very early date.

Copied by

Examined by

For Chief Secretary.

To

The Excise Commissioner in Mysore.

Govt of H H the Maharaja of Mysore

No. 7433
30.3.18
BANGALORE

General and Revenue Departments

G.O. No 145-2-E.A.G. 95-15-4
Dated 30th march 1918.

Inspection Rules

Sanctions — for the offices of the Excise Department.

S.O.

Proceedings of the Government of His Highness the Maharaja of

Mysore.

Read.-

Government Order No. 10870-10918/E A 43-14-1 dated the 10th April 1915 issuing certain general instructions for the systematic inspections of offices and calling for detailed proposals for the periodical inspection of the offices of each Department.

2. Correspondence ending with letter No. A.C. 280-16 dated the 15th October 1917 from the Excise Commissioner in Mysore submitting proposals for the periodical inspection of the offices of his Department.

Order thereon No:-

Dated, Bangalore the March 1918

The following arrangements for the periodical inspection of the Excise Offices are approved.-

Name of Office.	By whom to be inspected.	Period of Inspection.	To whom the inspection report should be submitted.
Excise Commissioner's Office.	Excise Commissioner	Once a year	Government.
District Excise Offices.	Excise Commissioner Deputy Commissioner Dist:Excise Officer	Once in 2 years. do Once a year	Government Excise Commissioner Deputy Commissioner
Range Offices.	Dist:Excise Officers. Range Inspectors.	do do	Excise Commissioner Thro' Dy:Commissioner Dist:Excise Officer.
Sub Range Offices.	Dist:Excise Officer Range Inspector.	do Once a quarter	Excise Commissioner thro' Deputy Commissioner District Excise Officer.
Bonded Depots.	Dist:Excise Officer Range Inspector	Once a year Once a month	Excise Commissioner thro' D.C. District Excise Officer.
Taluk Offices.	District Ex.Officer Range Inspector.	Once a year Once a quarter	Excise Commissioner thro' D.C District Excise Officer.

2. The Inspection reports of the 6 classes of offices should be prepared.

prepared in the forms appended to the order.

3. The Excise Commissioner is requested to submit proposals for the periodical inspections of the Central Distillery ~~(and the Mysore Pharmaceuticals)~~ at a very early date.

(Sd.) C. S. Balasundaram Iyer

~~For~~ Chief Secretary to Government.

To
The Excise Commissioner in Mysore.

26/8/18.

True Copy.

For Secretary.

MEMO OF GENERAL QUESTIONS FOR THE INSPECTION OF THE OFFICE OF THE EXCISE COMMISSIONER IN MYSORE, BANGALORE.

---000---

1. Name of inspecting officer with designation.

2. Duration of inspection. | Date commenced / Date concluded.

3. Previous inspection. | Date. / Name of inspecting officer.

G E N E R A L.

1. Is the office accommodation sufficient and suitable? Are the rooms and premises kept clean?

2. Is an attendance register in use? Is the attendance regular? Who checks the Register daily?

3. How many clerks are working in each branch of the office and what is the qualification of each?

Service Registers, Lists of Establishment &c.

4. Is an up to date list of the establishment both clerical and menial maintained?

5. Is a record of the Qualifications and services of the ministerial officers maintained up to date?

6. Is a service Register maintained for every permanent official and brought up to date? Are these registers arranged in order and kept securely in a separate box?

7. Is a character roll for the members of the establishment maintained?

8. Is an office order book maintained? Are orders of leave, punishment,&c., regularly recorded and given effect to?

9. Is a register of applications for appointments maintained and are selections made therefrom in accordance with the standing orders on the subject?

10. Are all appointments made in accordance with rules pertaining to the Department?

Distribution of work.

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11. Is a record of the distribution of work among the several clerks in each branch maintained? Is the work assigned to each official sufficient without being excessive?

File of standing orders.

12. Is a complete set of the standing orders of Government relating to the work of each branch of the - office maintained?

13. Are departmental circulars carefully preserved and filed separate -ly in each branch of the office? Are these files complete and up to date?

Is each provided with a table of contents and if bulky, with an -- index also.

Correspondence Registers.

14. Are the following Registers maintained properly?

(1) Current Register. (A) for correspondence with Government.

(2) Current Register (B) for correspondence with Districts.

(3) Current Register (C) For all other correspondence.

(4) Petition Register

(5) Register of Periodicals.

(6) Tour Register.

(7) Disposal List 'R' Series.

(8) -do- 'D1' "

(9) -do- 'D2' "

(10) Peon Book.

(11) Tappal Book.

15. Are all the currents and Periodicals registered and entered in the Refer book without delay and the - initials of the clerks to whom - papers have been distributed for disposal taken?

16. Have papers of the previous year remaining undisposed of on 1st October been carried forward to the current year's register under their old numbers, sufficient pages being left blank for the - purpose?

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17. Are there any cases in which papers that need not be registered (rule 19 of the Office Manual) have been registered and these that should be registered omitted?

18. Are the date and nature of disposal noted against each number as soon as disposed of?

19. Are there any instances in which references were issued as final disposals and vice versa?

Is there any delay in the fair -- copying and despatching of letters? Are all papers despatched invariably on the day they are signed or on the following day? A few issues may be examined with reference to the refer book, peon book and tappal book.

20. Is a stock list of periodicals and Registers maintained properly?

21. Are the instructions in the office manual regarding confidential - - papers strictly observed?

22. Have all the disposing clerks maintained personal Registers properly? Are these and the current Registers examined periodically by the Head Accountant?

23. Are the Disposal Registers (of all series) maintained properly and -- neatly? What is the date and number of the last disposal file enfered in each disposal Register?

24. Is the classification of papers by the letters R, D, and D2 correctly and is the year of destruction - - noted in the appropriate column of the D Register?

Disposal Files.

25. Have all the papers disposed of been sent to the Record-keeper and acknowledged by him? Note the number and date of the last disposal file handed over to the Records?

26. Are the disposal files in order, properly stitched and paged?

27. Are lodged papers given a disposal number in the D2 series and the same noted against the entry in the - - Current Register before their transfer to the Records?

Indexing.

28. Are disposals of the 'R' series and D, series properly and carefully - indexed?

indexed? Note the date and number of the last disposal file indexed as well as the total number of files indexed up to date?

29. Has the ministerial head of the office examined the disposal lists to see that the disposals ~~xxxxx~~ - - have been regularly sent to the -- Record room and that there is no undue delay in indexing disposed of files.

Arrear Lists.

30. Are these lists in the prescribed form and prepared and submitted with the current and disposal lists to the Head Quarter Asst. to the Excise Commissioner before the 5th of every - month? An abstract of arrears may be put up and reviewed.

Stores Branch.

31. Is a register of furniture maintain -ed? Are all articles of furniture entered therein together with details as to the cost and date of purchase of each? Is the Register verified once every Quarter and the result reported to the Head of the office? Is a note made in the Register of all articles lost or - - which have become unserviceable.

32. Is the furniture adequate for the needs of the office or otherwise? In what condition is the furniture kept?

33. Is a similar list maintained for tents and prescribed reports regarding them sent in due time?

34. Is a register of Government articles (Testing instruments, Maps, locks keys, weights, measures, seals &c.) maintained and posted up to date? Check the stock and note result.

35. Are particulars of articles supplied to subordinate offices duly noted?

36. Is a register of Receipts and issue of uniform clothing maintained? Is there any stock in the office pending distribution? If so, why?

37. Is a register to show the receipts and expenditure of paint maintained properly? Check the stock on hand, if any.

38. Is a register showing the transactions of priced books and forms maintained? Is the stock properly secured? Does the stock in hand tally with the book balance? Are

6

Are

Are quarterly accounts received - from the Districts properly scrutinized and noted?

39. Is a register to show the receipts and expenditure of departmental -- forms and Registers maintained? Is the stock properly kept?

40. Is an account of receipts and supply of village maps properly maintained?

41. Are indents for supply of articles scrutinized and met without undue delay?

Stationery.

42. In whose custody is the office - - Stationery? Are the stock and issue registers regularly maintained? Are they submitted monthly for the inspection of the Head Quarter Asst. to the Excise Commissioner? Is a verification by stock taking done once a year?

43. Is a general indent book maintained for monthly issue of stationery?

44. Is a register of periodical issue of stationery maintained? (Rule 36 of the stationery rules).

Library.

45. In whose charge is the office Library ~~and where is it kept?~~

46. Is a register maintained for enter -ing books and publications as they are received and is it written up to date?

47. Is a catalogue of the office Library maintained up to date?

48. Are all books received into the Library correctly labelled and deposited in their appropriate places?

49. Are all correction slips inserted in their proper places in the - -- volumes of enactments, rules &c.?

50. Are any books issued without a -- receipt or lent to strangers without the permission of the Head - - Quarter Asst. to the Excise Commissioner?

51. Is a monthly report of books, removed and not returned, submitted?

52. Are cases of loss of or damage to any books reported promptly and -- orders obtained for their replacement?

Cash and Contingencies &c.

53. Are the following registers prescribed by rule 9 of the General rules of Office Procedure maintained properly?

(1) Cash book
(2) General ledger or classified abstract of the monthly totals of the cash book.
(3) Contingent Register.
(4) Order book for contingent charges.

54. What is the amount of permanent advance held by the office? Is an account of it correctly kept? What is the balance on hand? Is it forthcoming?

55. Is there any money on hand awaiting remittance to the Treasury or payment to parties? Details may be furnished.

56. Is the cash book submitted to the Head Quarter Asst. to the Excise Commissioner every day and his initial in regard to the balance shown?

57. Are there any long standing advances made out of the imprest, awaiting adjustment? Details may be furnished.

58. Are all charges incurred on account of contingencies entered in the contingent Register from day to day? Are totals struck at the end of the month? (The necessity for any unusual charges may be scrutinized.)

59. Are all contingent charges incurred under due authority, sanction of higher authorities being obtained where necessary.

60. Is the expenditure kept within the budget grant?

61. Are the detailed contingent bills of each month forwarded with vouchers regularly to the audit office, as required by para 210 of the Treasury Manual? Are all disallowances promptly deducted from the succeeding contingent bills?

62. Examine the vouchers that have been filed and see whether they have been properly cancelled so as not to be used again.

63. Is proper attention paid to the receipt and scrutiny of the detailed contingent bills received from the subordinate offices?

64. Is the account of Service postage labels correctly written up? Who keeps them and where? Does the stock on hand agree with the book balance?

65. Are salary bills prepared with refer-ence to the attendance ~~xxxx~~ register, leave register and office order book? Are drafts of the pay bills maintained?

66. Is an acquittance roll maintained? Are all salaries drawn duly disbursed and proper receipts taken ~~and~~ therein? Is a stamped receipt obtained for payments of over Rs. 20? Is the register submitted to the Head Quarter Asst. to the Excise Commissioner every month for his examination?

67. Are the bills and payments posted in the cash book?

68. Is undisbursed pay shortdrawn in the subsequent pay bills?

69. Are drafts of the office travelling allowance bills maintained in a -- register? Is there any undisbursed travelling allowance left on hand? Are the rules regarding undisbursed travelling allowance laid down in Government Order No. Fl. 2187-235/ S. & A. 63-15-4, dated 19th November 1915, duly observed?

70. Is a check Register of T.A. bills maintained to show the disposal of T.A. bills received in the office for countersignature? Note pending bills.

71. Have personal claims of officers to pay, allowances and increments been discharged without delay? If any are delayed, what is the cause for the same?

72. Are pension applications prepared and submitted in time as required by Government Order No. Fl.7215-55/ S.& A. 484-08-1, dated 7th May 1909?

73. How many cases are pending and why? The last pension quarterly may be reviewed.

74. Is a register showing the details of landed property owned by the -- members of the establishment maintained.

Revenue Branch.

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75. Is a register showing the stock and wastage of liquors maintained and posted up properly?

76. Is a register showing the comparative consumption of exciseable articles maintained properly?

77. Have reviews on state of consumption been prepared and issued every quarter?

78. In how many and what cases have -- transport, export and import permits been granted?

79. Are they duly returned after verification by the officers responsible? Are counterfoils of permits maintained properly with applications filed thereto.

80. Are drafts of D.C.B statements submitted to Government maintained?

81. Are the district accounts properly scrutinized with reference to the Districtwar sale lists, stock and wastage accounts and consumption statements?

82. Is a review on the D.C.B. statements prepared and issued once a quarter?

83. Are individual lists of arrears --- obtained and checked?

Refunds and Remissions.

84. Is a ledger of payment regarding the privileged Inamdars' ~~during to the~~ claims to Excise Revenue from arrack and toddy maintained?

85. Are there any cases already advanced but pending settlement yet? If so, where and how long?

86. Is a register of Refund bills maintained?

87. How many bills are pending sanction in the office and why?

88. How many cases of remissions and -- refunds of other items are pending in the office? Is there any delay?

89. Are registers of remissions and refunds sanctioned maintained and - quarterly accounts rendered to - - Government?

Distillery Branch.

90. Is a register of duplicate cheques received from the Distillery Officer and the quantity issued maintained and booked up to date?

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91. Is a register showing the amount spent on account of purchase and packing of Ganja maintained?

Crime and Inspection Branch.

92. Is a crime Register for booking first information reports in -- heinous Excise cases maintained and posted properly?

93. Are calendars received from Magistrates duly entered in the Register and returned to Districts?

94. Are crime statements properly check -ed and reviews issued once a - - Quarter?

95. Are statements of rewards and confis -cated articles properly scrutinized?

96. Are itineration statements received from Districts reviewed every - - - quarter and replies to observations obtained?

97. Is a register maintained to show the receipt and issue of review on inspection reports received from Districts?

Records.

98. How far are the rules prescribed in the office Manual observed in the arrangement of records in the Record room?

99. Have the records which had accumulat -ed prior to the introduction of the Disposal Number System been sorted? If not, what is the quantity(approxi -mate) of papers remaining to be -- sorted?

100. Has a list of records and disposals destroyed been maintained?

101. Have all such records as are liable to be destroyed during the current years been separated and lists of them prepared, authority of the - - Head Quarter Asst. to the Excise -- Commissioner for their destruction being obtained?

102. Is a Record-issue register maintain -ed? Are records permitted to be - removed without a substitute slip signed by the requisitioning - - - official?

103. A list of the records taken out of the record room and outstanding for long periods may be given.

104. Special observations.

D. Srinivasan Iyer

for Excise Commissioner.

ARG.

EMO FOR THE INSPECTION OF THE DISTRICT EXCISE OFFICES. 25

----000----

1. (i) Name and designation of the inspecting officer ....

(ii) Name of the District Excise - - Officer, date from which he has been in charge of the office.

(iii) Duration of inspection. Date commenced. Date concluded.

(iv) Period covered by inspection ..

(v) Previous inspection Date .. Name of inspecting Officer. Were the previous inspection duly communicated.

I. General.

2. (1) Is the office held in a Government or rented building ? In the latter case, what is the rent paid ?

(2) Is the office accommodation sufficient and suitable ?.

(3) Are the rooms and premises kept - clean ?

3. Is an attendance register in use ? Who checks the Register daily ? Is the attendance regular ? Is any note kept of late attendance and how is it dealt with later ?

List of Establishment. Service Registers

4. (i) What is the sanctioned scale of - Establishment ? Is the full complimment working? State if there are any men charged to a separate establishment, but kept working in the District Excise Office and if so, the authority therefor.

(ii) How many clerks are working in - each branch of the office and what is the qualification of each ?

5. Is a list of the staff, both clerical and menial, maintained for the whole District and is it up to date ? Are the qualifications and services of the ministerial officers properly written up ?.

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6 Is a service Register maintained for every permanent official of establishment as also for the Range Inspectors in the District and written up to date? Are these registers arranged in order and kept inthe records in a separate box? Who keeps the key of the box ? Compare entries with the establishment schedule and Leave Register. Note any discrepancies with explanation offered.

7. Is an office order book maintained ? Are orders relating to leave, punishment, promotion and other matters -- affecting the personal of the establishment regularly recorded and given --- effect to ?

8. Is a separate file maintained for - every official of the District Staff both executive and ministerial and are all particulars relating to every official's services regularly filed in it ?

9. Is a register of applications for appointments maintained and are selections -- made therefrom? Quote instances where this rule has been violated with reasons assigned therefor.

10. Are all appointments made in accordance with the rules on the subject ? Note exceptions with full particulars in each case. State also if all fresh-appointments and grant of promotions have been duly communicated to the Head Office once a month.

Distribution of work.

11. Is a record of the distribution of work among the several clerks in each branch maintained? Is the work assigned to each official sufficient, without being - - excessive? Attach a copy of the distribution memo for reference.

12. Does each official maintain a personal register and do the entries show sufficient work for each day? Check the entries of certain dates with the -- office Refer Book and other allied - registers and state whether the clerk has delayed the disposal of papers.

Reports and Returns.

13. Is a statement of the periodical reports and returns due to other offices and (2) from the subordinate offices maintained? Are the due dates, the dates of actual submission and the names of clerks responsible for their preparation noted therein? Is it scrutinized monthly by the Head of the Office? (Vide rule 6 of the Efficiency Rules).

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14. How many and what returns were overdue at the time of inspection and what is the explanation therefor?

15. Are all disposal of files promptly transferred to the records and kept there duly arranged? What is the number of such files remaining to be sent to the records?

Government Articles.

16. Is a register of Government Articles (furniture, Testing instruments, locks keys, weights, measures, scales &c.) maintained and up to date? Is the Register verified once every quarter by the Head of the office? Is a similar list maintained for tests? Check the stock with the register and note result.

17. What is the condition of the testing instruments and the standard measures? Do they tally with those of the inspecting officer?

18. Is a separate register maintained for the articles supplied to the subordinate offices? Is the stock checked during the annual inspection of the offices by the District Excise Officer?

19. Is a register of receipts and distribution of Uniform clothing to the subordinate staff maintained? Is there any stock pending distribution in the office? If so, why?

20. Is a register showing the transactions of priced books and forms duly maintained? Where is the stock kept and by whom? Does the stock in hand tally with the book balance? Are quarterly accounts received from the Ranges properly scrutinized and consolidated statements submitted to the Head Office regularly?

Stationery and Forms.

21. In whose custody is the office stationery? Are the stock and issue registers regularly maintained? Are they submitted monthly for the inspection of the officer in charge? Is a verification by stock taking done once a year? Is a general indent book maintained for monthly issue of stationery?

22. Are old and unserviceable articles sold by public auction and the proceeds credited to Government? (Rule 19 of the Stationery rules). Particulars of such disposal should be noted alongside each item booked in the Register.

23. Is a register of periodical issue of stationery articles maintained? Check the articles with the Register and note differences, if any, (Rule 36 of the stationery rules).

24. Who keeps the stock of forms? Where are they kept? Are they neatly arranged? Are all receipts and issues noted in a Register?

File of standing orders. (Rule 18 of the Office Procedure).

25. Is a complete set of standing orders of Government relating to the work of each branch of the office maintained? Are circular instructions received from the Excise Commissioner maintained in separate files? Are these files complete and up to date? Is each provided with a table of contents?

26. Is a similar file maintained of circu-lars issued to all subordinate offices? Have copies of such circulars been sent to the Head Office?

Library.

27. In whose charge is the office Library and where is it kept?

28. Is a register maintained for entering books and publications as they are received? Is it written up to date?

29. Are the particulars of books and publications supplied to subordinate offices noted in a register?

30. Is a catalogue of the office library maintained up to date?

31. Are all the books received into the library correctly labelled and deposited in their appropriate places?

32. Are all correction slips inserted in their proper places in the volumes of enactments, rules &c.?

33. Are any books issued without a receipt or lent to strangers without the permission of the Head of the office?

34. Is a monthly report of books removed and not returned submitted to the Head of the office?

35. Are cases of loss of or damage to any books reported promptly and orders obtained for their replacement?

36. Examine the stock of books and note result.

29

Programme Register.

37. Is a definite tour programme drawn up and adhered to? (Are copies of programmes sent every month for the information of the Excise Commissioner as per circular orders)?

Correspondence Registers.

38. Are the registers of inward and outward correspondence properly maintained with cross references regularly marked?

39. How many of such registers are maintained? Are a peon book and a tappal book maintained?

40. Has an Amad Register been maintained to enter all covers as they are received in the office?

41. Are the registers written up neatly? Are the entries concise and clear?

42. Are all receipts classified in the -- manner laid down in Rule 11 of the General Rules of Office Procedure?

43. Is a "Refer Book" maintained properly and signatures of the officials taken?

44. Is there any delay in the fair copying and despatching of letters? Are all papers despatched invariably on the day they are signed or the following day? A few issues should be - examined with reference to the refer book, peon book and tappal book.

45. Is the issue Register checked once a month by the ministerial head of the office? Have cases of abnormal delay been reported to the Head of the - - Office as required by rule 13 of the general rules of Office Procedure?

46. Is a separate petition register maintained in the form prescribed by rule 22 of the Petition Rules? Does it -- show the method of disposal and the date and nature of endorsements - - - granted?

47. Is there any abnormal delay in the disposal of petitions?

48. Is the half-yearly return of petitions sent up regularly as required by Rule 24 of the Petition Rules?

Is you not supposed?

49. Are all the registers periodically - examined by the Head Clerk and the - Head of the office and signed by them in token of their inspection?.

Arrear Lists.

50. Does every official prepare and submit once a month a list of references pending with him, as required by rule 14 of the General Office Procedure - and also those of the office pending in other offices?

51. Are these lists scrutinized carefully by the ministerial head of the office and reminders sent promptly, where necessary?

52. Are similar monthly statements called for from subordinate office and - - scrutinized before the 10th of the month following? (~~Such statements are being received in many of the Districts and this practice may be allowed to continue as it is confirmity with Government Orders?~~

53. Are monthly statements of unanswered references submitted regularly to the Head Office?

54. Append a copy of the latest arrear - list together with an abstract in the following form :-

(1) Papers pending on 1st July ... No.
(2) ..... received up to date .....
(3) ..... disposed of .....
(4) ..... Remaining to ~~the~~ be disposed of
- (a) Pending for less than a week.
- (b) More than a week, but less than a month
- (c) More than a month, but less than 3 months.
- (d) For more than 3 months.

55. What is the explanation in the case of papers pending for over a month.

III. Cash, Contingencies and Bills.

56. Are the following registers prescribed by rule 25 of the General Rules of - Office Procedure maintained?

(1) Cash book
(2) General Ledger or classified abstract of the monthly totals of the cash book.
(3) Contingent Register.
(4) Order book for Contingent Charges.

57. What is the amount of permanent advance held by the office? Is an account of it correctly kept? What is the balance on hand? Is it forthcoming?.

58. Is there any money on hand awaiting - remittance to the Treasury or payment to parties? Details may be furnished.

59. Are there any long standing advances made out of the office imprest, awaiting adjustment or settlement? Details may be furnished.
N.B. Adjustment refers to Book transfers and settlement to actual cash payments.

91

60. Are all charges incurred on account of contingencies entered in the contingent Register from day to day? Vide article 81 of the Civil Account Code) Are totals struck at the end of the month? The necessity for any unusual charges may be scrutinized.

61. Are all contingent charges incurred under due attention?

62. Is the abstract contingent bill drawn at the end of every month in the -- manner laid down in article 83 of the Civil Account Code and are the initials of the head of the office obtained to it? (Question 48 of the General Inspection form).

N. B. The bills may be drawn as - - often as necessary.

63. Is the expenditure kept within the Budget grant? Give comparative figures.

64. Are the detailed contingent bills of each month submitted with vouchers - regularly by the 1st week of the - - succeeding month as required by para 210 of the Mysore Treasury Manual? Are all disallowances promptly deduct -ed from the succeeding contingent - bills?

65. Examine the vouchers for less than Rs 25/- that have been filed and see whether they have been properly cancelled so as not to permit of their being used again. State if there are any exceptions.

66. Are salary bills prepared with reference to the attendance register, leave register and office order book? Are drafts of the pay bills maintained?

67. Is an Acquittance roll maintained? Are all salaries drawn and disbursed duly and proper receipts obtained therein? Is a stamped receipt obtained for pay -ments over Rs 20/-? Is the register - examined every month by the Head of the Office?

68. Are the bills and payments posted in the cash book?

69. Is undisbursed pay shortdrawn invariably in the pay bill of the next month?

70. Is necessary sanction obtained for drawing the pay or allowances of incumbents of appointments requiring - sanction of the higher authorities?

71. Are all sums drawn on travelling - - allowance bills disbursed and acquittances taken without undue delay?

72. Are the drafts of the office travelling allowance bills maintained in a register? Is there any undisbursed travelling allowance kept? Why?

73. Is a check register showing how the Travelling allowance bills received from subordinate offices dealt with maintained? Is there any delay in transmitting the bills after scrutiny to the Excise Commissioner's Office as well as in the return of countersigned bills to the subordinate offices? Note pending bills if any.

74. Have personal claims of officers to pay, allowances and increments been discharged without delay? If any are delayed, what is the cause for the same?

75. Are pension applications prepared and submitted in time as required by Government Order No. Fl. 7215-55/S.A. 484-08-1 dated 7th May 1909?.

76. How many cases are pending and why? The last pension Quarterly may be scrutinised?

77. Is any account of Service Postage labels maintained in a Register? Who keeps them and where? Does the balance of labels agree with the book balance? Note if there has been any improper use of these stamps.

77 A. Is a register showing the details of property owned by the District Excise Officer and his subordinates maintained in the prescribed form?.

IV. Departmental Register.

78. Is there a register to show the constitution of Excise Ranges, Sub-Ranges and the allocation of the staff among them? Are changes duly recorded in it?

79. Who maintains the Defaulter's Register? Is it up to date and is every entry attested by the Head of the office? Are extracts therefrom sent to other Districts when officers are transferred from one District to the other?

80. Is a crime Register maintained and written up properly? Are all the orders of the District Excise Officer written up in full? Are they full and clear?

81. Scrutinized and review noticeable cases and the legality of the orders passed. Original crime records filed in the office may also be referred to.

82. Is a review of crime statements regularly submitted and are observations thereon duly communicated to the sub ordinate offices and enforced?.

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83. In how many cases were appeals against the original order preferred and with what result? (both departmental as well as Magistrate)

84. Is the Departmental Fine Register posted up to date.

85. Are extracts duly sent to the Amildars for necessary action?

86. Are fines imposed duly brought under demand in the Demand, Collection and Balance statements and amount collected?

87. Have cases of abnormal delay in the recovery of fine been duly noticed?

88. What is the amount of fine imposed and collected during the year?

89. Is a Register of confiscated articles maintained?

90. Is a register of rewards granted maintained? Is the grant of rewards according to rules? Has there been any delay in the grant and disbursement of rewards?

91. Diary Check Register.
Is a check Register to show the receipt and disposal of diaries of Assistant Inspectors and Range Inspectors maintained? Has proper notice been taken of habitual delay in submission of diaries? Have all diaries returned with remarks been duly returned with replies?

92. Are Inspectors' diaries properly filed after checking?

93. Is a record of submission and return of the District Excise Officer's diaries kept? Are there no diaries pending reply? Have the checked diaries been properly filed?

94. Is a consolidated register showing the work done by the District Excise Officer maintained and written up? Name anything noteworthy in the year's inspections.

95. Are observations on the inspection memos of District Excise Officers duly communicated to the officers concerned and necessary action taken till matter is finally disposed of?

96. Is a register maintained to record the monthly itineration work of Inspectors and Assistant Inspectors? Are the remarks passed by the Excise Commissioner duly communicated to the Range Inspectors and further action taken where necessary?

97. 'G' Chellan Register.
Is it maintained up to date and indexed?

98. Are chellans received from depots regularly? Do they bear proper - - endorsements? In the case of chellans issued by special shroffs are the - instructions contained in Government Order No. Fl. 4698-708/S.R.45-05, dated 4-3-1911 followed? Are chellans arranged depotwar and filed?

99. Are the totals struck and compared with the 'N' extracts and Depot - accounts? Do the entries agree?

(N.B. See that the issues of special liquors also find a place in this Register and the register is made use of in preparing - the monthly D.C.B. Statements)

100. Are Ganja and Majum chellans similarly booked and dealt with?

Stock and wastage account Register.

101. Is it properly maintained? Are Depot and Distillery accounts made use of in preparing the account?

N.B. (1) Opening balance should tally with that shown in the Amildar's monthly inspection - reports.
(2) Receipts should agree with the issues made from the - Distillery and noted in the Distillery extracts as well as in the 'K' Register extracts sent from the Taluk Offices.
(3) Expenditure should agree - with the quantity shown in the 'G' chellan Register, particulars of bung and stand wastages being taken from the depot accounts.

102. Is any note kept of abnormal bung and stand wastages incurred?

103. Is a register showing the transactinns of bottled liquors properly maintained?

104. Is an account of breakage of bottles - issued from the Distillery kept and recovery of value thereof watched?

105. Is a check Register of T.T.2 Progress reports maintained?
(2) Are the reports regularly received and filed with an explanation for delay, and abnormal delays in marking suitably noticed.

Date Reserve List.

107. (1) Is a Register of the Date reserves of the District maintained?

(2)

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(2) Are the survey numbers that have been given out for cultivation noted in it and those that have been newly reserved, if any, - entered therein?
(3) Has this list been revised in the light of the resurvey - - - operations?

107. (1) Is a Register showing the receipt and disposal of darkhasts for lands containing date trees kept?
(2) How many cases were disposed of since the beginning of the year and how many are pending and why?
(3) Is a quarterly list of lands given out for cultivation regularly sent to the Head Office?

108. (1) Is a register showing the number of trees killed by over or careless tapping maintained and written up properly?
(2) Up to what period has this register been written up?
(3) Is the levy of penalty included - under demand in the D.C.B. statements and its recovery watched?

109. (1) Is a register showing the claims of Inamdars to toddy revenue, -- advances made to them and their adjustment maintained?
(2) What is the total number of claims settled and that pending investigation with reasons?

110. (1) Is a Register of refund bills for toddy revenue due to the proprietors of alienated villages whose claims - have been recognised maintained?
(2) How many are pending, where and why?
(3) Is there any delay in the submission and return of audited bills and in the disbursement of amounts to claimants?

111. (1) Is a Register showing the comparative consumption statistics maintained and written up properly?
(2) Are noticeable fluctuations watched and steps taken to ascertain reasons and to remedy the malpractices, - defects &c., if any.
(3) Is a review prepared every ~~month~~ quarter, copy being sent to the Range Inspectors and the Head Office.

112. (1) In how many and what cases have permits been granted?
(2) Are they duly returned after - - verification by the Officers - - responsible?
(3) Are counterfoils of permits maintained properly with applications filed thereto?

113. (1) Is a register showing the consumption of Foreign Liquors maintained?

(2)

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2) Have license and surcharge fees been properly levied?

Sale List.

114. (1) Has a sale list containing full particulars been maintained and duly authenticated?
(2) Do the entries agree with the - original harazpatties and the - Sale conducting officer's reports which have received the approval of the Deputy Commissioner?
(3) Have proper deposits been taken sufficient but not excessive?
(4) Does the recovery of deposits - agree with the treasury credit certificates?
(5) Are there any instances in which the deposits were adjusted towards monthly khists and have they been replaced?
(6) Verify the demand shown in the D.C.B account of some months with the sale list and accounts for ~~verifigations~~ variations, if any.

115. (1) Is a license Register maintained for such of the licenses as are issued from the District Excise Office direct?
(2) Name the kind and number of such licenses issued.
(3) State if there has been delay in the issue of licenses and if so the reasons for it.

116. (1) Is a Resale Register maintained?
(2) In how many cases were resales - held?
(3) Is proper demand taken in the D. C.B. accounts in such cases? Are proper steps taken to recover the deficit from the original defaulter?

D.C. B. Statements and Enclosures.

117. (1) Are drafts of D.C.B. statements maintained? Do they bear the District Treasury credit certificate?
(2) Are variations between the departmental collections as noted in the D.C.B. and the treasury collections properly explained and reconciled?
(3) Are T.T.6 and 6 A statements properly checked and made use of in preparing the D.C.B accounts.
(4) Are rental chellans duly checked and filed?
(5) Is explanatory memo for the variations between the amounts of duty and price recovered on the several kinds of liquors issued and these actually credited correctly prepared?
(6) Are the D.C.B. accounts received from the Taluk offices carefully scrutinised?

(7) Are fines imposed on contractors habitually delaying their rentals Are such fines properly taken - under demand in the D.C.B. accounts?
(8) Give comparative abstract of the D.C.B. up to the latest month for which the statements have been received.
(9) Do the balances as per District D.C.B. statements agree with - those shown in the Taluk accounts?
(10) Is an account of D.C.B. under interest maintained properly?

118. (1) Is an individual list (Kulvar Bakipatti) of old arrears maintained and recovery noted?
(2) Is the stage of proceedings per each case duly noted from time to time?
(3) Do the totals agree with the balances shown in the District accounts?
(4) Are proper steps in progress for the realization of arrears? Note instances of abnormal delay?
(5) How much of the arrears relate to the present period and how much to the past?
(6) Do the particulars tally with those shown in the Taluk Bakipatty?
(7) What are the remission records that are pending with reasons for their pendency?

119. (1) Is a Register of refund bills in respect of items of ordinary nature (other than due to Inamdars) maintained?
(2) How many cases have been settled and how many are pending?

120. Records.

(1) The system of arrangement follow -ed - subjectwar or chronological &c., may be briefly explained?
(2) Are all the records sorted according to the latest Government - Orders? If not, what is the -- quantity of papers remaining to be sorted? What time is necessary to complete their sorting?
(3) In whose charge are the records? Are records permitted to be removed without a substitute slip signed by the requisitioning official? A list of the records taken out of the record room and outstanding for long periods may be given.
(4) Have all time -expired papers, been eliminated and destroyed and a list of records so destroyed kept?
(5) Is the record room in good - repair and protected from white ants and kept clean?

General.

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121. Is an inspection minute book main -tained and written up, as laid down in para 4 of Government Order No. 10870-918/E.A. 43-14-1, dated 10th April 1915?

122. Extent to which points noted for action at previous inspections have been attended to may be noted.

123. Any irregularities or informalities observed in the course of inspection whether connected with the printed questions or not and suggestions, if any, for improving the efficiency of the working of the Office may be noted.

124. N.B. The above questions are general and cannot be taken to be exhaustive. Supplementary questions should be added on and answered where necessary, ~~if~~ by the inspecting officers.

for Excise Commissioner.

MRG.

MEMO OF INSPECTION OF THE EXCISE RANGE OFFICE.

Questions.	Inspecting officer's replies.

Preliminary.

Name of Inspector in charge.

I. Inspection.-

(a) When was the office last inspected by (i) the District Excise Officer? (ii) The Excise Commissioner?

(b) Have the previous notes of inspection been duly communicated to the Range Inspector?

(c) Up to what period the last inspection related?

(d) What is the period covered by the present inspection?

II. Accommodation.

(1) Is the office located in a Government or rented building?

(2) If it is located in a rented building, what is the monthly rent and how far is it from the Taluk Cutcherry?

(3) Is it in good order and kept clean and the accommodation sufficient and suitable?

III. Constitution and number of Excise shops.

(1) What are the taluks constituting the Range?

(2) How many Sub Ranges is it divided into?

(3) The number of depots and shops is as particularised below:-

Name of sub Range	Arrack Depots.	Toddy Depots.	Arrack shops	Toddy shops.	Ganja shops.	Opium shops.	Beer Taverns.	Foreign liquor.			Other kinds of shops, if any.
								Wholesale.	Retail.	Refreshment rooms.	
Total.											

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(4) Is there any difference in the number of shops licensed between the current and past year? Has the necessary sanction been - obtained for opening new shops?

(5) Is the number of shops sufficient to meet the legitimate demand? If the shops are in excess, what scope is there for reduction?

(6) Is the distribution of shops even without being too close to or very for from each other? What scope - is there for re-distribution?

. Establishment.

(1) What is the sanctioned scale of the establishment for the Range?

(2) What are the qualifications and services of all officials working in the Range?

(3) If the full complement is not working in the Range, what are the reasons?

(4) Is a service register maintained for every permanent official and brought up-to-date?

(5) Are these registers kept in safe custody?

. Order Book.

(1) Is an office order book maintained?

(2) Are orders of leave, punishment, etc. regularly recorded and given effect to?

I. Defaulter Book.

(1) Is it maintained properly and - posted up to date?

II. Government articles including instruments, Books and Maps.

A-(1) Is a register showing all the - Government articles including instruments, books and maps - supplied to the Range and Sub-Ranges maintained and written up to date with details as to the cost if any, and date of purchase or supply of each?

(2) Compare the list with the articles and enter the result of the examination.

(3) Is there sufficient furniture and are they in good condition?

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1) Is the register showing the receipt and expenditure of paint maintained?

(2) Is the paint securely kept?

C- (1) Do the testing instruments as well as the standard measures of the Range tally with those of the Inspecting Officer?

(2) Are the instruments kept clean and is the box perfectly dry - and free from dust and dirt?

D-(1) Is the register showing the transactions of priced books maintained?

(2) Is the stock of such books safely kept?

(3) Does it tally with the accounts?

E-(1) Is a Register showing the receipts and expenditure of forms and registers maintained and - the stock carefully kept?

F-(1) Is a Register showing the transactions of service Postage -- labels kept and written up properly?

(2) Does the balance on hand tally with the book balance?

VIII. Uniform clothing.

A. Officers.

(1) Are the articles of uniform of the Excise Inspector in good - order or much damaged?

(2) When was the existing suit - obtained?

B. Men (Sub-Inspectors, Markers and Peons)-

(1) Is a register showing the receipt and expenditure of uniform supplied by Government maintained and written up to date?

(2) Are the suits of the Sub-Inspector, Markers and Peons in good order?

IX. Crime.

A-(1) Is the crime register maintained and are the entries up to date?

(2) Note the number and general nature of the cases reported up to date as compared with the last three years.

(3) Have any cases been taken up - during the year not reported to the District Excise Officer and copies of first occurrence reports in cases falling under Sections 55,57 and 58 of the - Excise Regulation submitted to the Excise Commissioner and Why?

(4) How many cases have been disposed of by Magistrates and how many - by the Department and what are - the results? Arrange and classify them according to the nature of - the offence.

(5) Are the punishments adequate? Have cases in which acquittals are considered unjust been reported to the District Excise Officer?

(6) Are the reasons for acquittal considered generally sufficient? If not, state action taken.

(7) How many cases were detected by the Inspector, Assistant Inspectors and Sub-Inspectors? Note anyexceptional good or bad work done by the Staff.

(8) How many cases are pending disposal and with whom? Explain the reasons for the delay in - the disposal?

(9) Is there any general delay in the disposal of cases?

B.Charge Sheet Register.

Is the register maintained intact and are the duplicates - of the charge sheets returned pasted to the counterfoil?

C- Register of persons convicted of - offences under the Excise Regulation or Rules thereunder.

Is this register properly - maintained and written up and used accordingly to the circular orders?

D.-Are the following registers maintained properly?

(1) Requisition for assistance.
(2) Requisition to Police Station Officer.

N.B.-State the instances in which requisitions were made and with what result.

(3) Register of articles found or - seized as being liable to confiscation?

(a)

(a) Are the rules regarding the - disposal of confiscated articles observed?-(b) What are the - articles lying undisposed and why?

(4) Register of Bail Bond to - appear before Excise Inspector. (Here note whether the surety demanded is excessive)

(5) Register of Bail Bond to appear before Magistrate.

(6) Register of Recognizance.

(7) Register of information received and action taken.

X. Departmental Fine Register.

Is it maintained? Have all the fines imposed been collected? If otherwise, note the progress.

XI. Register of Consumption.

(Note-The figures should be issues from the Bonded Depots or - Taluk Treasuries as the case may be. Note if these accounts are regularly received and entered in the Register.

Append a statement giving the consumption under - each head during the current year as compared with the - corresponding period during the past 3 years, explaining fluctuations where required.

Name of shop.	Consumption in
(A) Arrack.	(1)- (2)- (3)- (4) -
(B) Ganja & Majum.	
(C) Opium.	

XII. Foreign Liquors.

(1) Is a register showing the consumption of these liquors - maintained?

(2) Give comparative figures shopwar for the previous 3 years and explain fluctuations.

(3) Have all license and surcharge fees (if any) been recovered?

(4) Have any occasional licenses been issued? Give particulars of fees and currency of license.

(5) Is a record of permits received and verified for the import of foreign liquors kept?

XII. Country Beer.

(1) Is a register of consumption maintained?

(2) Give comparative figures and explain variations.

(3) Have the permits been properly checked with the consignments received and verification certificates furnished?

XIV. Special liquors.

(1) Is there a separate shop specially licensed for the sale of special liquors and if so, what is its rental? If not, to how many arrack shops the privilege of selling special liquors is granted?

(2) Is a register showing the consumption of these liquors opened and posted up to date? Give comparative figures and explain variations.

N.B.-Figures under each head shopwar should be furnished.

XV. Methylated spirit.

What is the number of shops licensed to sell methylated spirits? Give comparative consumption.

XVI. Toddy.

Is a register showing the comparative number of trees licensed for the shops of the Range, both in and outside as well as in British Territories maintained up to date? Give comparative figures shopwar and explain violent fluctuations.

XVII. Rental Ledger.

(N.B.-All rentals including license fees should find a place in this register.)

(1) Are the rental challans received regularly from the Taluk and entries properly made?

(2) Are the entries relating to old arrears carried down in this register?

(3) Is a copy of the Bakipatti received every month?

XVIII. Diaries.

(1) Is a diary check register for the Inspector and his subordinate staff maintained and written up to date?

(2) In how many instances has there been a delay of over a week in the despatch or receipt of - - diaries?

(3) Is the counterfoil of Inspector's diaries maintained in - tact and are all the orders of the District Excise Officer noted therein and how far have they been acted up to?

(4) Are there any instances in - which explanations called for have not been furnished? If so, how many and why?

(5) Are the Assistant and Sub-Inspectors' diaries filed regularly after they are finally disposed of?

XIX. Register of Licenses etc.

(1) Is the register written up - properly?

(2) Give the number and kind of - licenses issued.

(3) Explain fully the reasons for licenses not yet issued?

(4) Are particulars of resales, if any, duly noted?

X. Date Reserve List.

(1) Is the register maintained in tact? Are necessary entries - revised as changes have occurred? Is necessary intimation sent to the Range Office from the District Excise Office?

XI. Register of Licenses for cutting - Date leaves etc.

(1) Has a register showing licenses granted for cutting date leaves and dead date wood been maintained?

(2) How many of such licenses have been issued?

XXII. Register of dead date trees died by over or careless tapping.

(1) Is it maintained properly?

(2) Up to what period, has the work been completed and list submitted? Explain delay.

(3) What is the amount of penalty that is pending recovery?

XXIII. Acquittance Roll.

(1) On what date is the pay generally drawn and disbursed?

(2) Are salary bills prepared with - reference to the attendance Register and office order book?

(3) Have the payees' signatures with date and stamp where necessary - been obtained in the Acquittance Roll? Explain cases in which this rule has been violated as also - any complaints about the non-disbursement of salary.

(4) Is undisbursed pay short drawn - invariably in the pay bill of - next month?

(5) Is necessary sanction obtained - for drawing the pay or allowances of incumbents of appointments requiring sanction of higher authorities?

(6) Are copies of pay bills regularly submitted to the District Excise-Office every month?

(7) Are all sums drawn on Travelling allowance bills disbursed and - acquittance taken?

(8) Are drafts of the travelling allowance bills maintained in a register?

N.B.-Disbursement of Range Office rent when located in a private building as well as of contingent amount - to Assistant Inspectors should be duly noted in the acquittance roll.

XXIV. Cash Book.

(1) Is a cash book maintained?

(2) Are the amounts of pay or travelling allowance bills and those realized from the sale of permanent advance of books as well as payments posted in the cash book?

(3) Is there any money on hand awaiting remittance to the Treasury or payment to the parties? Details may be furnished.

XXV. Leave Register.

Whether maintained properly and entries written up to date should be stated.

XXVI. Itineration.

(1) Is the statement received regularly and punctually from the Assistant - Inspectors and a consolidated statement submitted regularly to the District Excise Office?

(2) Remarks on itineration - ~~Give~~ Grove inspection with reference to T.T.3 and T.T.4 should also be alluded to.

(3) Is the Village Patrol Register - maintained and written up to date? Does it tally with the diary and Itineration statement?

(4) What are the shops and places that have not received sufficient inspection and why?

(5) Has the Range Inspector replied to references, regarding the - itineration statement received from the District Excise Office? If not, what is the explanation?

XXVII. T.T. Registers.

T.T.2

(1) Is a register maintained in the prescribed form? State the progress, of marking work as compared with the corresponding period of the previous year - and explain fluctuations.

(2) Is a check register maintained and prompt receipt of these reports insisted?

T.T.3.

(1) Compare the entries with the T.T.8 register as also with the Sub-Range T.T.1 registers and note - result.

(2) In how many villages are trees marked in the Range and what is the total number? Is an index of the names of the villages put up?

N.B.-Separate T.T.3 Registers should be maintained if trees have been tapped for the Bangalore Cantonment and for British shops?

T.T.3A

(1) Are separate registers maintained for trees licensed for shops within and outside the State?

(2) Do the entries tally with those of T.T.6?

Furnish total figures ~~shopwar~~ talukwar.	Number of shops.	Number of trees.
A. Tapped in the taluk for the shops of the taluk.		
B. - Do - other taluks.		
C. - Do - British Territory.		
D. -Do- Other taluks for the shops of the taluk.		

E. Tapped in British Territory for the - shops of the taluk.

(3)(a) Is the T.T.3A extract received in time from other Ranges where trees are tapped for local shops and entries made in the register?

(b) Are similar extracts forwarded in time to other ranges?

(4) Are the particulars regarding the payment of the further instalment of tree tax properly entered?

File of T.T.4 Applications.

(1)Are the applications filed in the serial order and do their entries tally with the T.T.8 Register?

(2) Examine the applications and state if or not the following points have been observed; ~~when~~ accounting for - omissions noticed;

(i) that the application is signed by the licensee or his authorized agents,

(ii)that in the case of private - trees the signature of the - hiduvalidar or patel is affix-ed thereto,

(iii)that it bears the Excise Offi-cer's certificate,

(iv)that the trees noted in the appli-cation are duly assigned to the applicant or that sanction of - the higher authorities has been obtained.

(v) that the application bears the Treasury Certificate and the Treasury seal and that calcu-lations of tree tax and tree rent properly made and collected,

(vi)that the delivery of the tapping licenses and permits duly attested by the licensee,

(vii)that it bears the certificate of marking,

(3) Note instances with explanations of the officers concerned for de-lay exceeding 3 days.-

(a) in the receipt of applications by the Range Inspector from the taluk office.

(b) -Do- -Do- by the Assistant ins-pector from the Range office - with licenses and permits,

(c)

and of delay exceeding 7 days-
(c) in the marking of trees after the receipt of applications,

and of delay exceeding 3 days-
(d) in the return of applications to the Range Office.

(4) What is the percentage of marking work checked by the Inspector on the total number of applications received up to the date of inspection? Are there any groves which have not been inspected by the - Range Inspector?

T.T.6.-

(1) Is the register maintained up to Date?

(2) Do the entries tally with T.T.3A?

(3) Are the monthly statements submitted regularly?

(4) What are the arrears of tree tax and what amount of it is over due?

(5) Are T.T.6 extracts received from - other Ranges in time and are entries properly transferred to the T.T.6 Register? Are similar extracts forwarded to other ranges - in time?

(6) Give comparative figures of Government and occupied number of trees licensed?

(a) tapped in the Range.
(b) - Do- in other ranges.
(c) -Do- in British Territory.

T.T.6A.

(1) What is the number of Government trees tapped? Give comparative - figures.

(2) State the total amount of tree rent collected under different headings.

T.T.7.

(1) Are the counterfoils preserved intact?

(2) What is the average quantity - for which permits are issued?

(3) In how many instances have extensions been granted and in how many cases have they been repeated? Are extensions duly noted with reasons therefor and tests of yield? State how - they are in order as compared with the list of dead date trees.

(4) Are a sufficient number of permits issued according to distance and - stages?

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T.T.8.

(1) Do the entries tally with the taluk T.T.8 and T.T.4 applications?

(2) Has the number of hiduvali and Government trees properly shown?

(3) Is there any delay in the despatch of the applications from the Taluk to the Range Office and from the Range Office to the Assistant Inspector? If so, Why?

(4) Are the entries regarding the payment of further instalment correctly and regularly made?

(5) Is the date of final disposal entered?

(6) Are D Challans for payment of the 2nd instalment of tree tax sent then and there to the Range Office by the taluk office?

(7) What amount is remaining to be collected and for what period?

(8) What action has been taken in such cases?

N.B.-In all these registers "In the month" and "Up to the month" totals should invariably be struck.

T.T.10.

(1) Is the register maintained? How is tree test work? State the (1)Number of groves in which trees have been licensed and trees marked.
(2)Number of groves and the number of trees tested. { for the first time / " " 2nd time / " " 3rd time and over.

(2) Are tree-tests made in a sufficient number of groves?

(3) What is the average yield per tree in the Range? Give the highest and lowest, ~~rowing~~ naming the groves?

XXVIII. Correspondence register.

(1)(a)Are "from" and "to" registers maintained neatly and properly with cross references marked?

(b)How many of such registers are maintained?

(c)Are the entries concise and clear?

(2)(a) Are a peon book and tappal book maintained.

(b)Is there any delay in the disposal of references ~~with~~ and in the despatch of letters?

(3) Is an Amad Register maintained to enter all covers as they are received?

(4) Are all the Registers periodically examined by the Inspector and signed by him in token of his inspection?

Arrear list.

(a) Is a list of pending pepars prepared and submitted once a month to the District Excise Office by the 5th of the following month? draft copy being maintained?

(b) Are reminders sent promptly to subordinate officers for references pending with them?

(c) Are similar statements called for from the assistant inspectors and scrutinized by the Inspector?

(d) A copy of the arrear list may be appended and the disposal of - papers in the Range Office reviewed.

Classify the pending papers as

(a)less than 1 month,
(b)more than 3 months,
and (c)over one year.

(e) How many references made to the District Excise Officer are pending reply?

(f) How many references made by the Assistant Inspectors to the Range Inspector are pending reply? - Note cases of delay.

(g) Is the list of pending papers - correct as per "To" and "From" registers?.

XXIX. Reports and returns.

(1) Is a statement of the periodical reports and returns to be submitted from the Range and Sub Range offices maintained, due dates of submission being noted?

(2) Is it scrutinized by the Range Inspector then and there?

(3) Are the reports and returns regularly received and submitted?

XXX. Records.

(1) Are the records sorted and arranged according to the prevailing system? If not, what is the quantity of - papers remaining to be sorted? What time is necessary to complete their sorting?

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(2) Is a register showing the records destroyed and preserved maintained?

(3) Are files of circulars issued by the District Excise Officer and - higher officers maintained duly indexed?

(4) Are amedments to the Excise Manual duly noted?

XXXI. Is an inspection minute book maintained and written up as laid down in para 4 of Government Order No.- 10870-918/E.A.43-14-1 dated 10th - April 1915.

XXXII. How far have the orders and instructions given in the notes of previous inspections been carried out?

Instances of irregularities not pointed out, but not rectified should be given. Any irregularities - or informalities observed in the course of inspection, whether - connected with the printed questions or not and suggestions, if any, for improving the efficiency of the working of the office?

XXXIII. General remarks as to exceptionally good or bad works etc.

(1) Is the Range efficiently managed?

(2) Does the Inspector maintain a - suitable pony and is he a good - rider?

(3) How long has the Inspector been in charge of the Range and how is his relationship with his subordinates as well as of Contractors?

D. Srinivasamurthy

for Excise Commissioner.

SRR.

MEMO OF INSPECTION OF THE EXCISE SUB- RANGE OFFICE.

Questions.	Inspecting officer's replies.

I. Preliminary.

(1) Name of Assistant Inspector

(2) Date of inspection

(3) Period covered by the inspection.

(4) Date of last inspection by

(i) District Excise Officer
(ii) Range Inspector and the period covered by it.

(5) Have the previous notes of inspection been duly communicated to the Assistant Inspector?

II. Accommodation.

(1) Has the Assistant Inspector been provided with any Government building to hold his office in and if so, has it been kept clean and in good order?

III. Number and Kind of shops.

(2) Give the number and discription of shops &c. existing in the Sub Range.

Arrack		Toddy		Ganja shops.	Opium shops	Special liquors	Foreign liquors	Beer	Methylated spirits	Date groves
Depots	Shops	Depots	Shops							

IV. Establishment.

(3) What is the sanctioned scale for the Sub Range? Is the full complement working?

(4) How long is the Assistant Inspector in the Sub Range?

V. Register of Government Articles.

(5) Is a register showing Government articles (including furniture, instruments, books, maps &c) maintained properly with details

as to the date of supply &c - noted? Verify the articles with reference to the register and - note result.

(6) Have all the articles supplied been noted in this register?

N.B.-This register should be maintained in bound book and permanently preserved. Names of village maps supplied to the Sub Range should be entered in detail 'Hobliwar'.

(7) What quantity and kind of paint is available? How has it been kept? When was the supply received?

(8) Is there any stock of previous years' paint available? If so, steps taken for its disposal - should be noted.

(9) How many sets of stencil plates are with the Assistant Inspector? Are they sufficient and in good order?

(10) What is the state of uniform of the Assistant Inspector as well as of the men under him? Note action taken of any irregularity or loss.

(11) Are the instruments in good order? Then compare with those of the inspecting officer and ~~re-~~ ~~sult~~ noted result.

VI. Diary.

(12) Is it written up to date? Has the diary for the latest week been submitted to the Range - Inspector?

(13) Has the Assistant Inspector maintained a diary check register? Verify with reference to this - whether the remarks by superior Officers are entered in the counterfoil and instructions acted upon. Irregularities noticed should be detailed with the explanation of the Assistant Inspector.

(14) How many diaries are pending reply and why? Is the explanation satisfactory?

15) Is there any delay in the submission of diaries? If so, state what notice has been taken?

VII. Register showing the consumption of exciseable articles.

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(16) Is information booked up to the end of the previous month under all items? Note comparative consumption in the form below.

I T E M S.	Up to the month. Current year.	Last year.	Explanation of the Assistant Inspector for noticeable fluctions.	Inspecting Officers own opinion
Arrack.				
Ganja.				
Opium.				
No.of trees licensed for local shops of - the Sub Range.				
Special liquors &c.				

VIII. Register of T.T.4 applications received from the - Range Inspector.

(17) Is it maintained and written up to date?

(18) How many and for what number and kind of trees have applications been booked as compared with the corresponding period in the previous year? How is the fluctuation, if any, explained?

IX. T.T.1 Register.

(19) Is an index put up? In how many villages ~~trees~~ have trees been licensed?

(20) Are "in the month" and "up to the month" totals correctly struck? Total up the number of trees shown to have - been marked in each village and booked in this register and state if it agrees with the register of T.T.4 applications and the Range T.T.3 register. Give figures, explaining any variations.

N.B.- Original applications filed in the Range office should be referred to and irregularities on the part of the Assistant Inspector noticed therein should be briefly stated with action taken thereon.

(21) Are the initials of the marker direction of marking and position of gate post entered?

(22) Note instances of abnormal delay in marking together with action taken of the irregularity. Are reasons for the delay recorded - in the T.T.4 applications concern--ed and the fact briefly noted in the T.T.1 register under re-marks.

Note (a)-This is a very important register and every entry in it requires careful scrutiny by the inspecting officer. He has also to inspect a few - villages in the Sub Range - where trees are marked and note the following particulars:-

(i) Names of groves inspected.

(ii) Was the marking accurately done and position of gate post and direction of marking correctly noted in the T.T.1 ?

(iii) Were the particulars noted in the tapping licenses and transport permits available with the tappers correct as regards details booked in - the register?

(iv) Were there any corrections made in licenses and permits which are not attested by the Range Inspector? If any such were observed, further action taken should be noted.

Note (b)-As far as possible, the Assistant Inspector should be mode to point out all the trees marked and the gate posts. Sufficient scrutiny should be exercised to test the veracity of and the work done by the Assistant Inspector.

X. T.T.2.

(23) Is it punctually submitted to Inspector?

(24) Is a register maintained and posted up to date? Do the figures tally - with the T.T.1 and the register of T.T.4 applications?

(25) How many and for what number of trees applications are pending with the Assistant Inspector and why?

(26) Are the reasons for the delay in marking and in the return of applications acceptable?

XI. T.T.9 Register.

(27) Is it maintained up to the last quarter? What do the figures indicate about the working of the shops?

XII. T.T.10 Register.

(28) Is it maintained up to date? and is the test work satisfactory?

XIII. Register of trees over or carelessly tapped and killed.

(29) Is this maintained properly?

(30) What is the progress made in this direction?

(31) How many trees were examined from the commencement of the official year and how many of them were found dead?

(32) Have lists been submitted to the Range Inspector?

XIV. Crime Register.

(33) How many cases have been detected by the Assistant Inspector since the beginning of the year as compared with the previous year? Give an abstract of cases taken up and their disposal, fully assigning reasons for pendency of cases.

(34) Have cases been promptly reported by the Assistant Inspector? Note noticeable delay either in submitting first information reports or furnishing additional information called for on crime reports?

(35) How is the detection work in general? Whether the Assistant Inspector takes trouble in gathering informations and working them up to their logical conclusion should be judged in general and the impression of the inspecting officer noted.

XV. Departmental Fine Register.

(36) Have all the fines imposed been collected? If not, note the progress made in their recovery.

XVI. Village Patrol Register.

(37) Is it brought up to date?

(38) Does it tally with the diary and the itineration statement?

XVII. Villagewar Register of information.

(39) Is it posted up with up to date information? If not, what is the explanation of the Assistant Inspector?

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XVIII. Itineration.

Is an office copy of the monthly statement submitted by the Assistant Inspector correctly maintained in the form prescribed? Is his -- itineration up to the standard? - Verify entries with reference to the diary and note result.

XIX. License Register.

(41) Is it maintained with all changes noted up to date?

XX. Date Reserve List.

(42) Is there an extract from the Date Reserve List pertaining to the Sub Range and has it been kept corrected up to date?

XXI. "From" and "To" Register.

(43) Are they maintained neatly with cross references regularly marked?

(44) Are the entries concise and clear?

(45) How many papers are pending with - Assistant Inspector? Classify them as (a) less than 1 month (b) more than 3 months and (c) over a year. How many references made to Range Inspector, are ~~they~~ pending reply? Note cases of delay, if any, on the part of Range Inspector.

Is the list of pending papers correct as per "To" and "From" Registers?

XXII. Tappal Book.

(46) Is it maintained? Examine it and state if the mode of despatch has been noted therein and the initial of the person to whom covers were entrusted for posting or delivery has been obtained.

XXIII. Circular File.

(47) Is it maintained properly and are the circulars understood?

XXIV. Records.

(48) Have records and registers of previous years been handed over to the - Range Office for being dealt with?

XXV. General.

(49) How for have the orders and instructions given in the notes of previous inspections been carried out? Any - irregularities or informulities - observed in the course of inspection whether

whether connected with the printed questions or not, should be stated.

(50) Officer's personal opinion about the efficiency of work in the Sub Range &c. should be recorded.

D. Srinivasa Iyengar

for Excise Commissioner.

SRR
4-9-'17.

REPORT ON THE INSPECTION OF THE TALUK EXCISE REGISTERS.

Questions.	Inspecting Officer's replies.
Name of Amildar.	
Name of Vatmutsaddi.	
Date of last inspection.	by the District Excise Officer. -Do- Range Inspector.
Period covered by Inspection.	
Have notes of previous inspection been duly communicated?	

I. Day Book.

1. Is it written up to date and are the daily entries initialled by - the Amildar or Sheristadar at - the close of each day and necessary totals struck as per instructions?

2. Compare its entries with the Treasury Cash Accounts and the Demand Collection and Balance Statements and state any difference you -- notice?

3. What are the total collections under different heads? State the - quantity of liquor or drugs or the number and kind of trees or any - other demand which the collection represents? Verify each item and - see that the calculations are - correct.

Items of collection. (Day Book headings)	Amount.		Quantity represented.		Remarks
	From date of last inspection up to end of year.	From beginning of current year up to date of inspection.	From date of last inspection up to end of inspection.	From beginning of current year up to date of - inspection.	

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4. See among other points:-

(i) That the name of the Licensee has been noted,

(ii) " both the Sheristadar's general No. as well as the Excise Subsidiary Register number - are noted and that the chellans also bear these numbers;

D.P.H.

(iii) " totals are properly struck - and that collections for the day entered in words,

(iv) " reference to the folio of the Ledger has been properly noted;

(v) " duty and price on arrack are not clubbed together but -- shown separately in the appropriate columns,

(vi) " there is an entry for every separate chellan;

(vii) " erasures and interpolations have been attested,

(viii) " amounts due to other taluks in the District are not credited without the sanction of the Deputy Commissioner.

II. Ledger.

.B(a).-Ledger entries should be made as soon as Treasury chellan is presented to the Vatmutsaddi and should not be kept by to be booked later.)

5. Is an index put up and are sufficient pages alloted for each shop?

.B(b).-In the case of a group of shops - taken by one single contractor, - the shop rental of the entire - group only need be entered, under the main shop which gives the group its name while separate pages - should be alloted to the remaining shops of the group wherein particulars of tree-tax and tree-rent or duty should be entered.

6. Are all the entries of the Day-book correctly posted up to date? Total up shopwar collections under each head and compare the figures with the Day-book entries.

7.(a)Are rentals of shops brought under demand on the 10th of each month?

(b)If the same is not paid by the 10th of the month, state whether interest (as per scale) for the month has also been brought under demand.

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When there are late payments of - khists note whether proper interest and also fines where imposed - have been recovered. Note all the instances in which the rule has - been violated.

9. Do the individual balances as per this register agree with the details furnished in the Bakipatti? Are the entries relating to old arrears carried down into this Register?

10. Are totals for the month and up to the month struck at the close of - every month?

11. Are the entries for the month as well as corrections and interpolations attested by the Sheristadar or the Amildar?

III. File of 'J' and 'H' passes.

12. Have the duplicates been filed regularly in the order of their receipt? (Passes relating to each - description of liquor or drug - - should be in separate files). Are the certificates about the condition of casks properly made?

N.B.- In cases where arrack casks are found to be not in tact the usual certificate printed on the reverse of the form stating that the cask was received in good condition - should not be fully retained. Necessary alterations in the text of the certificate should be made to suit the condition of each case. If need be, the printed certificate should be scored out and the necessary endorsement made in detail instead.

13. Have the originals of these passes been sent to the Excise Commissioner after the 10th of the following month with a Ferist?

N.B.- Passes relating to the consignment despatched from the Distillery at the end of any month but received after the close of the month should be treated as if they were passes of the previous month. Vide Excise Commissioner's Circular No.5934-41 dated 25th January 1908.

14. Have the passes been cancelled and scored in red ink? Have they been signed by a responsible officer and dealt with accordingto the Rules?

15. Do the entries of these passes tally with those in the 'K' Register?

N.B.- It is advisable to number the passes serially as they are received and filed in the Taluk Office to facilitate checking and discovering any if missed fromthe file. The same serial number may also be noted in the 'K'register.

IV. 'K' Register.

16. Is it written up to date?

17. Mention the total quantity of the different kinds of liquors ~~and~~ - ~~drugs~~ as booked in this Register as well as in the Bonded Depot - Register. Account for difference noticed.

Kind.	As per 'K' Register.	As per Depot Register.	Difference.	Explanation.
1. Molasses Arrack.				
2. Special liquors.				
3. Methylated spirits.				

N.B.-(1) It is very necessary that the inspecting officer should check the entries in the 'K' Register as well as the filed 'J' ~~and H~~' passes with the extract from the register of monthly issues received from the Distillery as the latter is the only independent check over the Taluk and Depot accounts.

(2) The coulmns "Date of despatch of pass to the Excise Commissioner's office" and "Remarks as to the - condition of seals, etc.," should be properly entered and attested.

(3) Receipts of every kind of liquor ~~and drugs~~ should find a place in this register separately or different books if necessary.

V. 'O' Register.

18. Are N extracts daily received from the Depots as the liquor is issued and booked in this Register making proper endorsements? Is the Depot Mutsaddy regular in the submission of 'N' extracts to the Taluk office? Are these extracts properly booked and cancelled with due endorsement.

N.B.- On receipt of the 'N' extracts they should be compared with the entries in the Day Book to see that the - amount of duty and price on the - quantity issued from the Depot has been duly paid for and a certificate of verification that the entries tally furnished to them. - Afterwards the entries should - be posted in the 'O' register and the extracts cancelled in red ink.

. Have all extracts relating to the previous months been despatched - to the Deputy Commissioner's Office? (Vide arrack rules) Are ~~they~~ those re- ceived during the month ~~and~~ properly dealt with?

20. What is the total quantity for - which extracts of issues received up to date of inspection? Explain for variations, if any, with refer- ence to the quantity represented by collections under the Day Book. Depot issue accounts should also be referred to.

N.B. (1) In places where there are special shroffs, their khirdi books should be referred to.

(2) The Inspecting Officer should pay particular attention and check the entries closely and carefully. Ins- tances are not wanting where owing to the negligence of the Inspecting Officer, difference were not detec- ted which, in the end, resulted in - serious loss to Government.

VI, T.T.8 Register.

21. Is it written up to date? Do the entries under tree tax tally with those in the Day-Book and the De- mand, Collections and Balance state- ment?

22. What is the total number of appli- cations that have been received - and for how many trees as compared with same period of last year?

23. Has the first and second instalment of tree tax been correctly calcula- ted, and received?

24. Has there been any delay in the - transmission of applications to the Range Inspector? If so, quote ins- tances.

N.B.-The Inspecting Officer would do well to take the Range T.T.8 Register - and the Darkhasts and compare the entries with this Register.

VII. T.T.6a Register.

25. Is it maintained? Compare the totals with the Day-Book and the Demand,- Collection and Balance Statement - and the T.T.6a maintained in the Range and Explain differences, if any.

26. How many Government trees are licensed and what is the amount of tree tent ~~to~~ credited to the different departments?

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VIII. File of Ganja and Majum passes.

27. Are Ganja and Majum passes separately filed and the entries made in the - "K" Register? Check the entries under receipts as well as those under issues in the Day Book with those shown in the Treasury Accounts. The balance as - per latter registers must tally with the quantity on hand.

N.B.- Ganga and Majum passes should be - - dealt with in the same way as - - arrack 'J' passes.

28. The extract received from the Depot Mutsaddi regarding the issue of -- Majum to the retail shops should be checked, booked and endorsed and - after the close of the month, sent to the District Office.

IX. Sale List.

29. Has this been written up correctly?

N.B. (1) See that the licensees have paid up the required deposits and given sureties where necessary.

(2) That the sale list bears the - - Treasury Officer's credit certificate for ~~cordit~~ credit of the deposit amount.

X. License Register.

30. Is this maintained? Have all the - licensees been delivered? Counter-part agreements being duly executed? Are agreements kept in proper custody in the Treasury?

N.B.- Account for instances in cases where the licenses did not issue at least within a week after the commencement of the official year.

XI. Resale Register.

31. Are resales being held regularly in the case of Contractors who have - failed to pay up their rentals within the 20th of the month?

32. How many resales have been held - during the year and what was the - total extent of loss?

N.B.- The loss from the resale as per this register should be included under - Demand in the ledger as well as in the Demand, Collection and Balance Statement.

XII. Date Reserve List.

33. Is this maintained and are the - - necessary remarks made against each of the survey numbers as are given out for cultivation?

XIII. Departmental Fine Register.

34. Is this maintained and written up correctly? Check the items with the Ledger and the Demand, Collection and Balance Statement. Are extracts of orders imposing the fine regularly received and dealt with as per Excise Commissioner's Circular No.215-28/R.V.16, dated 7/8th July 1903?

XIV. Circular File.

35(a) Is it maintained?

(b) Are the circulars, as they are received, correctly filed in this?

(c) Has the Vottu Mutsaddi understood the circulars?

(d) Has an index or table of contents been put up?

XV. Demand, Collection and Balance Statement.

36. Are draft copies maintained? Do they also bear the necessary Treasury certificate? Check the balance with the Bakipatti. Review the Demand, Collection and Balance figures up to the month.

37. Do Treasury certificates agree with the individual particulars of the statement?

XVI. Explanatory Memo of arrears or Bakipatti.

38. Is a bakipatti being submitted regularly along with the Demand, Collection and Balance statement, the stage at which each individual case stands being noted. Attach a individual list of arrears marking clearly steps taken for the recovery of each item and furnish an abstract as below:-

N.B. If any record is pending in the taluk office itself, the fact should be clearly stated together with reasons for the same. In cases where they are pending in other offices number and date of the last reference should be quoted as also number and date of reminders issued. Vague remarks should not be permitted.

Arrear.	Current.	Total.

Balance as per latest Demand, Collection and Balance statement.

(1) Collected since closing the accounts for the month.

(2) Collected but pending adjustment under proper heads.

(3) Covered by excess collections or deposits.

(4) Amount realized by attachment andsale of property, but not yet adjusted.

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(5) Property has been attached for the recovery of.

(6) To be paid in instalments.

(7) Under enquiry and correspondence.

(8) Reported to be irrecoverable or of doubtful recovery for which remission statements have been submitted.

(9) Amount recommended for remission.

(10) Ordered to be written off the - - accounts, but not yet adjusted.

(11) Minor steps taken for the collection of.

(12) Erroneously included under demand.

(13) Amount unaccounted for.

. . . . . .

XVII. Register of Government Articles.

39. (a) Is this register posted up to date? The articles are to be examined and their condition noted.

(b) Is the cost and date of supply noted against each article.

(c) Do the Taluk testing instruments -- tally with those of the inspecting officer?

. . . . . .

XVIII. License for cutting date leaves.

40. (1) Have any such been issued in reserved groves and if so why?

(2) Have the fees on all the licenses been collected and credited?

XIX. Correspondence Registers.

41.

1. (a) Are "From and To" Registers maintained neatly and properly with cross references regularly marked?

(b) Are the entries concise and clear?

2. (a) Are a peon book and tappal book maintained?

(b) Is there any delay in the despatch of records?

3. (a) Is a separate Petition register maintained in the prescribed form as laid down in rule 22 of the Petition Rules regarding matters relating to excise?

(b) Does it show the method of disposal and the date and nature of endorsements granted?

(c)

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) Is there any abnormal delay in the disposal of petitions?

4.(a) Are all the Registers maintained by the Excise clerk periodically examined by the Amildar or Sheristedar and signed in token of their inspection?

(b) Has the Excise Inspector been -- inspecting the registers thorough -ly and systematically once a - quarter in accordance with the - memo form and has he been sending the notes of inspection to the - Amildar through his official -- superior officer?

. . . . . .

XX. Reports and Returns.

2.

1. Is a statement showing the periodical returns and reports due from the -- Taluk office maintained up to date?

2. Are the due dates and the dates of - actual submission noted therein?

3. Is it scrutinized monthly by the --- Amildar or Sheristedar?

4. How many and which returns were over due at the time of inspection?

. . . . . .

XXI. Forms.

43. (1) Is a register showing the receipts and expenditure of forms maintained?

(2) Is the stock of forms securely kept?

. . . . . .

XXII. Old Records.

4. (a) Are ~~xix~~ they properly arranged?

(b) Are all disposed of records prompt -ly made over to the record keeper duly arranged and stiched?

(c) What is the number of such records remaining to be sent to the record room?

. . . . . .

XXIII. Establishment.

45. (1) What is the scale of establishment and what is the pay and qualification of each?

(2) Is a service Register maintained and is it brought up to date?

ka

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(3) In taluks where there are more than one excise clerk, is a - record showing the distribution of work maintained? Is the - - work assigned to each official sufficient without being excessive?

. . . . . .

XXIV. Acquittance Roll.

6. (1) Is an acquittance roll maintained?

(2) Are all salaries drawn duly disbursed and proper receipts taken therein.

(3) Are all sums drawn on travelling allowance bills disbursed and -- acquittance taken?

. . . .

XXV.

7. Instances of irregularities pointed out, but not rectified should be - given. Any irregularities or informalities observed in the course of inspection, whether connected - with the printed questions or not and suggestions, if any, for improving the efficiency of the working of the office should be stated.

D. Sreenivasa Iyer

for Excise Commissioner.

MEMO OF INSPECTION OF THE BONDED DEPOT.

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of Inspection:-

" " last inspection by:-

The District Excise Officers,

" Inspector,

" Assistant Inspector.

---:0:---

. Accommodation.

1. Where is the Bonded Depot located?

   How far is it from the Taluk Office?

2. Has it got sufficient accommodation?

   Is it kept tidy and clean?

3. Is the store room sufficiently safe?

. License.

4. Is a board put up?

5. Has the depot mutsaddi obtained the necessary license?

6. Are there any vendors appointed and has their selection been approved by the District Excise Officer?

7. Is the Taluk Treasury Officer's seal on the Store Room lock, and is it intact?

   Who keeps the key of the Store Room and where?

N.B.- The Store room should be examined in the presence of the Taluk Officer.

8. Has the Amildar inspected the Depot on the 1st of every month and taken stock?

9. Has a responsible Taluk Officer always attended to the issue of casks? In how many instances was any Excise Officer present and in how many not?

N.B.- The Taluk Seristedar should generally secure the presence of the local Excise Officer, if present at Head Quarters at the time of taking out a cask on tap.

10. How many shops does the Bonded Depot serve?.

    Register of Arrack etc. received from the Distillery and of the Daily issues of the same.

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11. Is the Register properly maintained up to date?

See that (1) that all the totals (daily up to date and monthly) - have been struck,

(2) that receipts of proof - liquor have also been included in the transactions of ordinary liquor,

(3) that there are no unattested corrections,

and (4) that the shopwar ledger of issues has been correctly booked up to - date.

N.B.- Examine the chellans in possession of the Depot Mutsaddi, liquor on which has been issued and see if - entries have been made in the Register and endorsement of date and hour of issue on the back of the chellans.

		Gallons.	Drams.
12. State -	(a) opening balance on 1st July.		
	(b) Receipts up to date of inspection.		
	(c) Total.		
	(d) Issues up to time of inspection from 1st July.		
	(e) Wastage (Bung - - - - -		
	(Stabd - - - - -		
	(f) Total.		
	(g) Balance.		

13. Verify the book balance with the - actual stock, accounting for any discrepancies observed:-

Details.

(1) Liquor in cask on tap (vide No.15) including sample bottles.

(2) Proof spirit.

(3) Quantity in casks kept in the Store room.

.....

Total.

14. Check the quantity under receipts with that entered in the "K" Register of the Taluk Office. Similarly check the quantity issues ~~of~~ with that in the "O" Register. Account for variations, if any. Are there any instances in which liquor was issued prior to the payment of duty?

Receipts { 1 As per Depot Register.
2. " " "K" Register.

Difference - - -
Explanation - - -

1. As per Depot Register.
2. " "O" Register.

Difference - - -
Explanation - - -

15. Ullage the cask on tap and state the difference if any, between the ullaged quantity and the balance as indicated in the Register. - Account for difference.

N.B.- Contents of the casks should be actually measured to find out the actual stand wastage unless impracticable or inconvenient.

16. What is the strength of the liquor on tap? Are there any instances in which the liquor in the Depot is found weaker than the prescribed - limit and if so, how were such instances noticed?

N.B.- The readings of the different instruments available may be compared and noted, Care being taken that the sample of liquor is used for them all and in the same trial glass.

16(A) Have sample bottles been issued and kept in the Store Room?

N.B.- If the strength noted on the sample bottle and that of the arrack in the cask on tap vary considerably, test the liquor in the sample bottle and account for the difference or note - what action has been taken in the - matter.

17. Bung and stand wastages.

Is the quantity of bung wastage booked by the Depot Mutsaddi - initialled by the officer who - attended to the work? Are the entries made in the inspection book also?

N.B.- The quantity remaining in the cask on tap when bung wastage is added to a new one should be noted in the inspection book. .Note instances in - which liquor in cask on tap was not sufficient to make up for the bung wastage of a new one, and action - taken thereon.

. Have any casks consumed an abnormal quantity of bung wastage? Give the reason for the same explaning the action taken.

N.B.- Remarks in the "K" Register should also be referred to.

19. Is the quantity of stand wastage booked under the Taluk Sheristedar's initials? Is it abnormal and are there any suspicious circumstances?

20. Proof Liquor.

In how many cases has this liquor been issued for the adjustment of weak liquor found (a) in the depot and (b) in the retail shops?

N.B.- See that the quantity utilized for adjustment is correct as per table given f the purpose.

21. Has the prescribed Register been properly written up to date?

22. Inspect the stock on hand and note if the seals on the bottles are intact. Is it kept in the store room wholly or inpart?
If the latter, state reason for same.

N.B.- Inspecting officers would do well to select a bottle at random and to test its contents.

Special Liquors and other Kind of Liquors.

23. Are there any transactions of these liquors? If so, are they booked as directed in circular No.6626-33, - dated 21-1-09.

Have special liquors been issued to duly authorised licensees? Has shop-war ledger been maintained for issues and do the entries tally with the - quantity booked in the Register of daily transactions.?

24. Check the accounts as in the case of ordinary arrack and state if they have been correctly postedup -Furnish particulars in respect of each kind of liquors as follows:-

opening

	Opening balance on 1st July.	Receipts up to date of inspection.	Total.	Expenditure up to date of Inspection.	Balance.
	Qts.Pts.=Total Gls.				
Jaggory Arrack.					
Brandy.					
Whisky.					
Gin.					
Rum.					
Milk punch.					
Methylated spirit.					
Rectified spirit.					
Total.					

N.B.- Any wastages due to breakages should be clearly noted mentioning the action taken.

25. Verify the book balance with the actual stock and note result. Examine also the seals on the bottles in stock- to see that they are in tact. If - seals are indistinct contents may be tested and bottle resealed.

26. Is an adequate stock maintained always? Note if there have been any instances in which there was short stock or no stock and whether any retail shop keepers were putto any difficulty.

27. Examine the gallon pot and dram cups and see that they are kept clean and correct and have not been tampered with.

28. Is the ullage Rod in good order?

N.B.- If warped and unfit for use fact should be reported and - fresh supply obtained. Missing ferrules may be got replaced locally.

29. Are the 'N' extracts and 'G' chellans submitted regularly and punctually?

Have the Registers of previous years been handed over to the Taluk records and receipts obtained therefor in a Register to be kept for the purpose?

31. Has the Depot Mutsaddy been sealing arrack consignments issued to shops irregularly? If convenient, the inspecting officer will measure out the quantity issued to any shop after the consignment has been sealed by the Depot Mutsaddy and before it is taken to the shop and note down the result. The strength may also be simultaneously tested.

32. Are circulars received from the superior authorities maintained up to date?

33. How long since has the Depot Mutsaddy been in charge of the Depot? Are there any complaints against him? Note action taken.

34. Instances of irregularities pointed out during the previous inspection but not attended to should be given with action taken. Any irregularities observed in the course of inspection, whether connected with the printed questions or not and suggestions, if any, for improving the efficiency of the working of the Depot may be noted.

D. Sriniwasamurthy

for Excise Commissioner.

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Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. 1752—E. A. G. 95-15-4, dated 30th March 1918.

Inspection Rules.

Sanctions —— for the Offices of the Excise Department.

W D A2005—G P B—2-5-18—100

No. 1752—E. A. G. 95-15-4, DATED 30TH MARCH 1918.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS.

READ—

Government Order No. 10870-10918—E. A. 43-14-1, dated the 10th April 1915, issuing certain general instructions for the systematic inspection of offices, and calling for detailed proposals for the periodical inspection of the offices of each department.

2. Correspondence ending with letter No. A. C. 280-16, dated the 15th October 1917, from the Excise Commissioner in Mysore, submitting proposals for the periodical inspection of the offices of his department.

Order No. 1752—E. A. G. 95-15-4, dated 30th March 1918.

The following arrangements for the periodical inspection of the Excise Offices are approved:—

Name of office	By whom to be inspected	Period of inspection	To whom the inspection report should be submitted
Excise Commissioner's Office.	Excise Commissioner ...	Once a year	Government.
District Excise Offices	Excise Commissioner ...	Once in two years	Government.
	Deputy Commissioner	Do	Excise Commissioner.
	District Excise Officer...	Once a year	Deputy Commissioner.
Range Offices ...	District Excise Officers	Do	Excise Commissioner, Thro' Deputy Commissioner.
	Range Inspectors ...	Do	District Excise Officer.
Sub-Range Offices ...	District Excise Officer...	Do	Excise Commissioner, thro' Deputy Commissioner.
	Range Inspector ...	Once a quarter	District Excise Officer.
Bonded Depots ...	District Excise Officer...	Once a year	Excise Commissioner, thro' Deputy Commissioner.
	Range Inspector ...	Once a month	District Excise Officer.
Taluk Offices ...	District Excise Officer...	Once a year	Excise Commissioner, thro' Deputy Commissioner.
	Range Inspector ...	Once a quarter	District Excise Officer.

2. The inspection reports of the 6 classes of offices should be prepared in the forms appended to the order.

3. The Excise Commissioner is requested to submit proposals for the periodical inspection of the Central Distillery at a very early date.

C. S. BALASUNDARAM IYER,
Chief Secretary to Government.

To—The Excise Commissioner in Mysore.

Exd.—C. R.

No. 1752—E. A. G. 95-15-4, DATED 30TH MARCH 1918.

MEMO OF GENERAL QUESTIONS FOR THE INSPECTION OF THE OFFICE OF THE EXCISE COMMISSIONER IN MYSORE, BANGALORE.

1. Name of Inspecting Officer with designation.....

2. Duration of inspection ... { Date commenced..... / Date concluded.....

3. Previous inspection ... { Date..... / Name of Inspecting Officer.....

GENERAL.

1. Is the office accommodation sufficient and suitable? Are the rooms and premises kept clean?

2. Is an Attendance Register in use? Is the attendance regular? Who checks the Register daily?

3. How many clerks are working in each branch of the office and what is the qualification of each?

SERVICE REGISTERS, LISTS OF ESTABLISHMENT, ETC.

4. Is an up-to-date list of the establishment both clerical and menial maintained?

5. Is a record of the qualifications and services of the ministerial officers maintained up-to-date?

6. Is a Service Register maintained for every permanent official and brought up to date? Are these registers arranged in order and kept securely in a separate box?

7. Is a character roll for the members of the establishment maintained?

8. Is an office order book maintained? Are orders of leave, punishment, etc., regularly recorded and given effect to?

9. Is a register of applications for appointments maintained and are selections made therefrom in accordance with the standing orders on the subject?

10. Are all appointments made in accordance with rules pertaining to the Department?

DISTRIBUTION OF WORK.

11. Is a record of the distribution of work among the several clerks in each branch maintained? Is the work assigned to each official sufficient without being excessive?

FILE OF STANDING ORDERS.

12. Is a complete set of the standing orders of Government relating to the work of each branch of the office maintained?

13. Are departmental circulars carefully preserved and filed separately in each branch of the office? Are these files complete and up-to-date?

Is each provided with a table of contents and, if bulky, with an index also.

CORRESPONDENCE REGISTERS.

14. Are the following registers maintained properly?

(1) Current Register—(A) for correspondence with Government.
(2) Current Register—(B) for correspondence with districts.
(3) Current Register—(C) for all other correspondence.
(4) Petition Register.
(5) Register of Periodicals.
(6) Tour Register.
(7) Disposal List 'R' Series.
(8) Do 'D1' Series.
(9) Do 'D2' Series.
(10) Peon Book.
(11) Tappal Book.

15. Are all the currents and periodicals registered and entered in the refer book without delay and the initials of the clerks to whom papers have been distributed for disposal taken?

16. Have papers of the previous year remaining undisposed of on 1st October been carried forward to the current year's register under their old numbers, sufficient pages being left blank for the purpose?

17. Are there any cases in which papers that need not be registered (Rule 19 of the Office Manual) have been registered and those that should be registered omitted?

18. Are the date and nature of disposal noted against each number as soon as disposed of?

19. Are there any instances in which references were issued as final disposals and *vice versa*?

Is there any delay in the fair copying and despatching of letters? Are all papers despatched invariably on the day they are signed or on the following day? A few issues may be examined with reference to the refer book, peon book and tappal book.

20. Is a stock list of periodicals and registers maintained properly?

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21. Are the instructions in the Office Manual regarding confidential papers strictly observed?

22. Have all the disposing clerks maintained Personal Registers properly? Are these and the Current Registers examined periodically by the Head Accountant?

23. Are the Disposal Registers (of all series) maintained properly and neatly? What is the date and number of the last disposal file entered in each Disposal Register?

24. Is the classification of papers by the letters R D and D2 correct and is the year of destruction noted in the appropriate column of the D Register?

DISPOSAL FILES.

25. Have all the papers disposed of been sent to the Record-keeper and acknowledged by him? Note the number and date of the last disposal file handed over to the records?

26. Are the disposal files in order, properly stitched and paged?

27. Are lodged papers given a disposal number in the D2 series and the same noted against the entry in the Current Register before their transfer to the records?

INDEXING.

28. Are disposals of the 'R' series and D1 series properly and carefully indexed? Note the date and number of the last disposal file indexed as well as the total number of files indexed up-to-date?

29. Has the ministerial head of the office examined the disposal lists to see that the disposals have been regularly sent to the record-room and that there is no undue delay in indexing disposed of files?

ARREAR LISTS.

30. Are these lists in the prescribed form and prepared and submitted with the current and disposal lists to the Headquarter Assistant to the Excise Commissioner, before the 5th of every month? An abstract of arrears may be put up and reviewed.

STORES BRANCH.

31. Is a register of furniture maintained? Are all articles of furniture entered therein together with details as to the cost and date of purchase of each? Is the register verified once every quarter and the result reported to the Head of the Office? Is a note made in the register of all articles lost or which have become unserviceable?

32. Is the furniture adequate for the needs of the office or otherwise? In what condition is the furniture kept?

33. Is a similar list maintained for tents and prescribed reports regarding them sent in due time?

34. Is a register of Government articles (testing instruments, maps, locks, keys, weights, measures, seals, etc.) maintained and posted up-to-date? Check the stock and note result.

35. Are particulars of articles supplied to subordinate offices duly noted?

36. Is a register of receipts and issue of uniform clothing maintained? Is there any stock in the office pending distribution? If so, why?

37. Is a register to show the receipts and expenditure of paint maintained properly? Check the stock on hand, if any.

38. Is a register showing the transactions of priced books and forms maintained? Is the stock properly secured? Does the stock in hand tally with the book balance? Are quarterly accounts received from the districts properly scrutinized and noted?

39. Is a register to show the receipts and expenditure of departmental forms and registers maintained? Is the stock properly kept?

40. Is an account of receipts and supply of village maps properly maintained?

41. Are indents for supply of articles scrutinized and met without undue delay?

STATIONERY.

42. In whose custody is the office stationery? Are the stock and issue registers regularly maintained? Are they submitted monthly for the inspection of the Headquarter Assistant to the Excise Commissioner? Is a verification by stock-taking done once a year?

43. Is a general indent book maintained for monthly issue of stationery?

44. Is a register of periodical issue of stationery maintained? (Rule 36 of the Stationery Rules.)

LIBRARY.

45. In whose charge is the Office Library?

46. Is a register maintained for entering books and publications as they are received and is it written up-to-date?

47. Is a catalogue of the Office Library maintained up-to-date?

48. Are all books received into the Library correctly labelled and deposited in their appropriate places?

49. Are all correction slips inserted in their proper places in the volumes of enactments, rules, etc.?

50. Are any books issued without a receipt or lent to strangers without the permission of Headquarter Assistant to the Excise Commissioner?

51. Is a monthly report of books, removed, and not returned, submitted?

52. Are cases of loss of or damage to any books reported promptly and orders obtained for their replacement?

CASH AND CONTINGENCIES, ETC.

53. Are the following registers prescribed by Rule ~~90~~ 26 of the General Rules of Office Procedure maintained properly?

(1) Cash book.
(2) General ledger or classified abstract of the monthly totals of the cash book.
(3) Contingent Register.
(4) Order book for contingent charges.

54. What is the amount of permanent advance held by the office? Is an account of it correctly kept? What is the balance on hand? Is it forthcoming?

55. Is there any money on hand awaiting remittance to the Treasury or payment to parties? Details may be furnished.

56. Is the cash book submitted to the Headquarter Assistant to the Excise Commissioner every day and his initials in regard to the balance shown? — taken

57. Are there any long standing advances made out of the imprest, awaiting adjustment? Details may be furnished.

58. Are all charges incurred on account of contingencies entered in the Contingent Register from day to day? Are totals struck at the end of the month? (The necessity for any unusual charges may be scrutinized.)

59. Are all contingent charges incurred under due authority, sanction of higher authorities being obtained where necessary?

60. Is the expenditure kept within the budget grant?

61. Are the detailed contingent bills of each month forwarded with vouchers regularly to the audit office, as required by para 210 of the Treasury Manual? Are all disallowances promptly deducted from the succeeding contingent bills?

62. Examine the vouchers that have been filed and see whether they have been properly cancelled so as not to be used again.

63. Is proper attention paid to the receipt and scrutiny of the detailed contingent bills received from the subordinate offices?

64. Is the account of Service Postage labels correctly written up? Who keeps them and where? Does the stock on hand agree with the book balance?

65. Are salary bills prepared with reference to the Attendance Register, Leave Register and Office Order Book? Are drafts of the pay bills maintained?

66. Is an acquittance roll maintained? Are all salaries drawn duly disbursed and proper receipts taken therein? Is a stamped receipt obtained for payments of over Rs. 20? Is the register submitted to the Headquarter Assistant to the Excise Commissioner every month for his examination?

67. Are the bills and payments posted in the cash book?

68. Is undisbursed pay shortdrawn in the subsequent pay bills?

69. Are drafts of the office travelling allowance bills maintained in a register? Is there any undisbursed travelling allowance left on hand? Are the rules regarding undisbursed travelling allowance laid down in Government Order No. Fl. 2187-235—S. & A. 63-15-4, dated 19th November 1915, duly observed?

70. Is a Check Register of T. A. bills maintained to show the disposal of T. A. bills received in the office for countersignature? Note pending bills.

71. Have personal claims of officers to pay, allowances and increments been discharged without delay? If any are delayed, what is the cause for the same?

72. Are pension applications prepared and submitted in time as required by Government Order No. Fl. 7215-55—S. & A. 484-08-1, dated 7th May 1909?

73. How many cases are pending and why? The last pension quarterly may be reviewed.

74. Is a register showing the details of landed property owned by the members of the establishment maintained?

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REVENUE BRANCH.

75. Is a register showing the stock and wastage of liquors maintained and posted up properly?

76. Is a register showing the comparative consumption of exciseable articles maintained properly?

77. Have reviews on state of consumption been prepared and issued every quarter?

78. In how many and what cases have transport, export and import permits been granted?

79. Are they duly returned after verification by the officers responsible? Are counterfoils of permits maintained properly with applications filed thereto?

80. Are drafts of D. C. B. Statements submitted to Government maintained?

81. Are the district accounts properly scrutinized with reference to the districtwar sale lists, stock and wastage accounts and consumption statements?

82. Is a review on the D. C. B. Statements prepared and issued once a quarter?

83. Are individual lists of arrears obtained and checked?

REFUNDS AND REMISSIONS.

84. Is a ledger of payment regarding the privileged Inamdars' claims to excise revenue from arrack and toddy maintained?

85. Are there any cases already advanced but pending settlement yet? If so, where and how long?

86. Is a Register of refund bills maintained?

87. How many bills are pending sanction in the office and why?

88. How many cases of remissions and refunds of other items are pending in the office? Is there any delay?

89. Are registers of remissions and refunds sanctioned maintained and quarterly accounts rendered to Government?

DISTILLERY BRANCH.

90. Is a register of duplicate cheques received from the Distillery Officer and the quantity issued maintained and booked up-to-date?

91. Is a register showing the amount spent on account of purchase and packing of ganja maintained?

CRIME AND INSPECTION BRANCH.

92. Is a Crime Register for booking first information reports in heinous excise cases maintained and posted properly?

93. Are calendars received from Magistrates duly entered in the register and returned to districts?

94. Are crime statements properly checked and reviews issued once a quarter?

95. Are statements of rewards and confiscated articles properly scrutinized?

96. Are itineration statements received from districts reviewed every quarter and replies to observations obtained?

97. Is a register maintained to show the receipt and issue of review on inspection reports received from districts?

RECORDS.

98. How far are the rules prescribed in the Office Manual observed in the arrangement of records in the record-room?

99. Have the records which had accumulated prior to the introduction of the Disposal Number System been sorted? If not, what is the quantity (approximate) of papers remaining to be sorted?

100. Has a list of records and disposals destroyed been maintained?

101. Have all such records as are liable to be destroyed during the current year been separated and lists of them prepared, authority of the Headquarter Assistant to the Excise Commissioner for their destruction being obtained?

102. Is a Record-issue Register maintained? Are records permitted to be removed without a substitute slip signed by the requisitioning official?

103. A list of the records taken out of the record-room and outstanding for long periods may be given.

104. Special observations.

No. 1752—E. A. G. 95-15-4, DATED 30TH MARCH 1918.

MEMO FOR THE INSPECTION OF THE DISTRICT EXCISE OFFICES.

1. (i) Name and designation of the Inspecting Officer.....

(ii) Name of the District Excise Officer, date from which he has been in charge of the office.....

(iii) Duration of inspection ... { Date commenced..... Date concluded.....

(iv) Period covered by inspection.....

(v) Previous inspection ... { Date..... Name of Inspecting Officer..... Were the previous inspection duly communicated.

1. GENERAL.

2. (1) Is the office held in a Government or rented building? In the latter case, what is the rent paid?

(2) Is the office accommodation sufficient and suitable?

(3) Are the rooms and premises kept clean?

3. Is an Attendance Register in use? Who checks the Register daily? Is the attendance regular? Is any note kept of late attendance and how is it dealt with later?

LIST OF ESTABLISHMENT. SERVICE REGISTERS.

4. (i) What is the sanctioned scale of Establishment? Is the full compliment working? State if there are any men charged to a separate establishment, but kept working in the District Excise Office and, if so, the authority therefor.

(ii) How many clerks are working in each branch of the office and what is the qualification of each?

5. Is a list of the staff, both clerical and menial, maintained for the whole district and is it up-to-date? Are the qualifications and services of the ministerial officers properly written up?

6. Is a Service Register maintained for every permanent official of establishment as also for the Range Inspectors in the district and written up-to-date? Are these registers arranged in order and kept in the records in a separate box? Who keeps the key of the box? Compare entries with the establishment schedule and Leave Register. Note any discrepancies with explanation offered.

7. Is an office order book maintained? Are orders relating to leave, punishment, promotion and other matters affecting the personnel of the establishment regularly recorded and given effect to?

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8. Is a separate file maintained for every official of the District staff both executive and ministerial and are all particulars relating to every official's services regularly filed in it?

9. Is a register of applications for appointments maintained and are selections made therefrom? Quote instances where this rule has been violated with reasons assigned therefor.

10. Are all appointments made in accordance with the rules on the subject? Note exceptions with full particulars in each case. State also if all fresh appointments and grant of promotions have been duly communicated to the Head Office once a month.

DISTRIBUTION OF WORK.

11. Is a record of the distribution of work among the several clerks in each branch maintained? Is the work assigned to each official sufficient, without being excessive? Attach a copy of the distribution memo for reference?

12. Does each official maintain a personal register and do the entries show sufficient work for each day? Check the entries of certain dates with the office Refer Book and other allied registers and state whether the clerk has delayed the disposal of papers.

REPORTS AND RETURNS.

13. Is a statement of the periodical reports and returns due to other offices and (2) from the subordinate offices maintained? Are the due dates, the dates of actual submission and the names of clerks responsible for their preparation noted therein? Is it scrutinized monthly by the Head of the Office? (*Vide* Rule 6 of the Efficiency Rules.)

14. How many and what returns were overdue at the time of inspection and what is the explanation therefor?

15. Are all disposed of files promptly transferred to the records and kept there duly arranged? What is the number of such files remaining to be sent to the records?

Government Articles.

16. Is a register of Government Articles (furniture, testing instruments, locks, keys, weights, measures, scales, etc.) maintained up-to-date? Is the Register verified once every quarter by the Head of the Office? Is a similar list maintained for tents? Check the stock with the register and note result.

17. What is the condition of the testing instruments and the standard measures? Do they tally with those of the inspecting officer?

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18. Is a separate register maintained for the articles supplied to the subordinate offices? Is the stock checked during the annual inspection of the offices by the District Excise Officer?

19. Is a register of receipts and distribution of Uniform clothing to the subordinate staff maintained? Is there any stock pending distribution in the office? If so, why?

20. Is a register showing the transactions of priced books and forms duly maintained? Where is the stock kept and by whom? Does the stock in hand tally with the book balance? Are quarterly accounts received from the Ranges properly scrutinized and consolidated statements submitted to the Head Office regularly?

Stationery and Forms.

21. In whose custody is the office stationery? Are the *Stock* and *Issue* Registers regularly maintained? Are they submitted monthly for the inspection of the officer in charge? Is a verification by stock taking done once a year? Is a general indent book maintained for monthly issue of stationery?

22. Are old and unserviceable articles sold by public auction and the proceeds credited to Government? (Rule 19 of the Stationery Rules.) Particulars of such disposal should be noted alongside each item booked in the Register.

23. Is a register of periodical issue of stationery articles maintained? Check the articles with the register and note differences, if any (Rule 36 of the Stationery Rules.)

24. Who keeps the stock of forms? Where are they kept? Are they neatly arranged? Are all receipts and issues noted in a Register?

FILE OF STANDING ORDERS.

(Rule 18 of the Office Procedure.)

25. Is a complete set of standing orders of Government relating to the work of each branch of the office maintained? Are circular instructions received from the Excise Commissioner maintained in separate files? Are these files complete and up-to-date? Is each provided with a table of contents?

26. Is a similar file maintained of circulars issued to all subordinate offices? Have copies of such circulars been sent to the Head Office.

Library.

27. In whose charge is the office Library and where is it kept?

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28. Is a register maintained for entering books and publications as they are received? Is it written up-to-date?

29. Are the particulars of books and publications supplied to subordinate offices noted in a register?

30. Is a catalogue of the Office Library maintained up-to-date?

31. Are all the books received into the library correctly labelled and deposited in their appropriate places?

32. Are all correction slips inserted in their proper places in the volumes of enactments, rules, etc.?

33. Are any books issued without a receipt or lent to strangers without the permission of the Head of the Office?

34. Is a monthly report of books removed and not returned submitted to the Head of the Office?

35. Are cases of loss of or damage to any books reported promptly and orders obtained for their replacement?

36. Examine the stock of books and note result.

TOUR PROGRAMME REGISTER.

37. Is a definite tour programme drawn up and adhered to? (Are copies of programmes sent every month for the information of the Excise Commissioner as per circular orders?)

CORRESPONDENCE REGISTERS.

38. Are the registers of inward and outward correspondence properly maintained with cross references regularly marked?

39. How many of such registers are maintained? Are a peon book and a tappal book maintained?

40. Has an *Amad* Register been maintained to enter all covers as they are received in the office?

41. Are the registers written up neatly? Are the entries concise and clear?

42. Are all receipts classified in the manner laid down in Rule 11 of the General Rules of Office Procedure?

43. Is a "Refer Book" maintained properly and signatures of the officials taken?

44. Is there any delay in the fair copying and despatching of letters? Are all papers despatched invariably on the day they are signed or the following day? A few issues should be examined with reference to the refer book, peon book and tappal book.

45. Is the Issue Register checked once a month by the ministerial head of the office? Have cases of abnormal delay been reported to the Head of the Office as required by Rule 13 of the General Rules of Office Procedure?

46. Is a separate petition register maintained in the form prescribed by Rule 22 of the Petition Rules? Does it show the method of disposal and the date and nature of endorsements granted?

47. Is there any abnormal delay in the disposal of petitions?

48. Is the half-yearly return of petitions sent up regularly as required by Rule 24 of the Petition Rules?

49. Are all the registers periodically examined by the Head Clerk and the Head of the Office and signed by them in token of their inspection?

ARREAR LISTS.

50. Does every official prepare and submit once a month a list of references pending with him, as required by Rule 14 of the General Office Procedure and also those of the office pending in other offices?

51. Are these lists scrutinized carefully by the ministerial head of the office and reminders sent promptly, where necessary?

52. Are similar monthly statements called for from subordinate offices and scrutinized before the 10th of the month following?

53. Are monthly statements of unanswered references submitted regularly to the Head Office?

54. Append a copy of the latest arrear list together with an abstract in the following form:—

(1) Papers pending on 1st July..... No.....

(2) .....received up-to-date.....

(3) .....disposed of.....

(4) .....Remaining to be disposed of — (a) Pending for less than a week. (b) More than a week, but less than a month. (c) More than a month, but less than three months

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55. What is the explanation in the case of papers pending for over a month?

III. CASH, CONTINGENCIES AND BILLS.

56. Are the following registers prescribed by Rule 25 of the General Rules of Office Procedure maintained?

(1) Cash book.

(2) General Ledger or classified abstract of the monthly totals of the cash book.

(3) Contingent Register.

(4) Order book for contingent charges.

57. What is the amount of permanent advance held by the office? Is an account of it correctly kept? What is the balance on hand? Is it forthcoming?

58. Is there any money on hand awaiting remittance to the Treasury or payment to parties? Details may be furnished.

59. Are there any long standing advances made out of the office imprest, awaiting adjustment or settlement? Details may be furnished.

N. B.—Adjustment refers to Book transfers and settlement to actual cash payments.

60. Are all charges incurred on account of Contingencies entered in the Contingent Register from day to day? (See Article 81 of the Civil Account Code.) Are totals struck at the end of the month? The necessity for any unusual charges may be scrutinized.

61. Are all contingent charges incurred under due sanction?

62. Is the abstract contingent bill drawn *at the end of every month* in the manner laid down in Article 83 of the Civil Account Code and are the initials of the Head of the Office obtained to it?

N. B.—The bills may be drawn as often as necessary.

63. Is the expenditure kept within the Budget grant? Give comparative figures.

64. Are the detailed contingent bills of each month submitted with vouchers regularly by the 1st week of the succeeding month as required by para 210 of the Mysore Treasury Manual?...Are all disallowances promptly deducted from the succeeding contingent bills?

65. Examine the vouchers for less than Rs. 25 that have been filed and see whether they have been properly cancelled so as not to permit of their being used again. State if there are any exceptions.

66. Are salary bills prepared with reference to the attendance register, leave register and office order book? Are drafts of the pay bills maintained?

67. Is an acquittance roll maintained? Are all salaries drawn and disbursed duly and proper receipts obtained therein? Is a stamped receipt obtained for payments over Rs. 20? Is the register examined every month by the Head of the Office?

68. Are the bills and payments posted in the cash book?

69. Is undisbursed pay shortdrawn invariably in the pay bill of the next month?

70. Is necessary sanction obtained for drawing the pay or allowances of incumbents of appointments requiring sanction of the higher authorities?

71. Are all sums drawn on travelling allowance bills disbursed and acquittances taken without undue delay?

72. Are the drafts of the office travelling allowance bills maintained in a register? Is there any undisbursed travelling allowance kept? Why?

73. Is a check register showing how the travelling allowance bills received from subordinate offices dealt with maintained? Is there any delay in transmitting the bills after scrutiny to the Excise Commissioner's Office as well as in the return of countersigned bills to the subordinate offices? Note pending bills, if any.

74. Have personal claims of officers to pay, allowances and increments been discharged without delay? If any are delayed, what is the cause for the same?

75. Are pension applications prepared and submitted in time as required by Government Order No. Fl. 7215-55—S. A. 484-08-1, dated 7th May 1909?

76. How many cases are pending and why? The last pension Quarterly may be scrutinised?

77. Is any account of Service Postage labels maintained in a register? Who keeps them and where? Does the balance of labels agree with the book balance? Note if there has been any improper use of these stamps.

77. (*a*). Is a register showing the details of property owned by the District Excise Officer and his subordinates maintained in the prescribed form?

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IV. DEPARTMENTAL REGISTER.

78. Is there a register to show the constitution of Excise Ranges, Sub-Ranges and the allocation of the staff among them? Are changes duly recorded in it?

79. Who maintains the Defaulters' Register? Is it up-to-date and is every entry attested by the Head of the Office? Are extracts therefrom sent to other districts when officers are transferred from one district to the other?

80. Is a Crime Register maintained and written up properly? Are all the orders of the District Excise Officer written up in full? Are they full and clear?

81. Scrutinize and review noticeable cases and the legality of the orders passed. Original crime records filed in the office may also be referred to.

82. Is a review on crime statements regularly submitted and are observations thereon duly communicated to the subordinate offices and enforced?

83. In how many cases were appeals against the original order preferred and with what result? (Both departmentally as well as magisterially.)

84. Is the Departmental Fine Register posted up-to-date?

85. Are extracts duly sent to the Amildars for necessary action?

86. Are fines imposed duly brought under demand in the Demand, Collection and Balance statements and amount collected?

87. Have cases of abnormal delay in the recovery of fine been duly noticed?

88. What is the amount of fine imposed and collected during the year?

89. Is a Register of confiscated articles maintained?

90. Is a register of rewards granted maintained? Is the grant of rewards according to rules? Has there been any delay in the grant and disbursement of rewards?

DIARY CHECK REGISTER.

91. Is a Check Register to show the receipt and disposal of diaries of Assistant Inspectors and Range Inspectors maintained? Has proper notice been taken of habitual delay in submission of diaries? Have all diaries returned with remarks been duly returned with replies?

92. Are Inspector's diaries properly filed after checking?

93. Is a record of submission and return of the District Excise Officer's diaries kept? Are there no diaries pending reply? Have the checked diaries been properly filed?

94. Is a consolidated register showing the work done by the District Excise Officer

maintained and written up? Note anything noteworthy in the year's inspection.

95. Are observations on the inspection Memos of District Excise Officers duly communicated to the officers concerned and necessary action taken till matter is finally disposed of?

96. Is a register maintained to record the monthly itineration work of Inspectors and Assistant Inspectors? Are the remarks passed by the Excise Commissioner duly communicated to the Range Inspectors and further action taken where necessary?

'G' CHELLAN REGISTER.

97. Is it maintained up-to-date and indexed?

98. Are chellans received from depots regularly? Do they bear proper endorsements? In the case of chellans issued by special shroffs are the instructions contained in Government Order No. Fl. 4698-708—S. R. 45-05, dated 4th March 1911 followed? Are chellans arranged depotwar and filed?

99. Are the totals struck and compared with the 'N' extracts and Depot accounts? Do the entries agree?

(*N.B.*—See that the issues of special liquors also find a place in this Register and the register is made use of in preparing the monthly D. C. B. Statements.)

100. Are ganja and majum chellans similarly booked and dealt with?

STOCK AND WASTAGE ACCOUNT REGISTER.

101. Is it properly maintained? Are Depot and Distillery accounts made use of in preparing the account?

N. B.—(1) Opening balance should tally with that shown in the Amildar's monthly inspection reports.

(2) Receipts should agree with the issues made from the Distillery and noted in the Distillery extracts as well as in the 'K' Register extracts sent from the Taluk Offices.

(3) Expenditure should agree with the quantity shown in the 'G' Chellan Register, particulars of bung and stand wastages being taken from the depot accounts.

102. Is any note kept of abnormal bung and stand wastages incurred?

103. Is a register showing the transactions of bottled liquors properly maintained?

104. Is an account of breakage of bottles issued from the Distillery kept and recovery of value thereof watched?

105. Is a Check Register of T. T. 2 Progress Reports maintained?

(2) Are the reports regularly received and filed with an explanation for delay, and abnormal delays in marking suitably noticed.

DATE RESERVE LIST.

106. (1) Is a register of the date reserves of the District maintained?

(2) Are the survey numbers that have been given out for cultivation noted in it and those that have been newly reserved, if any, entered therein?

(3) Has this list been revised in the light of the resurvey operations?

107. (1) Is a register showing the receipt and disposal of darkhasts for lands containing date trees kept?

(2) How many cases were disposed of since the beginning of the year and how many are pending and why?

(3) Is a quarterly list of lands given out for cultivation regularly sent to the Head Office

108. (1) Is a register showing the number of trees killed by over or careless tapping maintained and written up properly?

(2) Up to what period has this register been written up?

(3) Is the levy of penalty included under demand in the demand and collection, balance statements and its recovery watched?

109. (1) Is a register showing the claims of inamdars to toddy revenue, advances made to them and their adjustment maintained?

(2) What is the total number of claims settled and that pending investigation with reasons?

110. (1) Is a register of refund bills for toddy revenue due to the proprietors of alienated villages whose claims have been recognised maintained?

(2) How many are pending, where and why?

(3) Is there any delay in the submission and return of audited bills and in the disbursement of amounts to claimants?

111. (1) Is a register showing the comparative consumption statistics maintained and written up properly?

(2) Are noticeable fluctuations watched and steps taken to ascertain reasons and to remedy the malpractices, defects, etc., if any.

(3) Is a review prepared every quarter copy being sent to the Range Inspectors and the Head Office.

112. (1) In how many and what cases have permits been granted?

(2) Are they duly returned after verification by the officers responsible?

(3) Are counterfoils of permits maintained properly with applications filed thereto?

113. (1) Is a register showing the consumption of Foreign Liquors maintained?

(2) Have license and surcharge fees been properly levied?

SALE LIST.

114. (1) Has a sale list containing full particulars been maintained and duly authenticated?

(2) Do the entries agree with the original harazpatties and the sale conducting officer's reports which have received the approval of the Deputy Commissioner?

(3) Have proper deposits been taken? ~~sufficient but not excessive?~~

(4) Does the recovery of deposits agree with the treasury credit certificates?

(5) Are there any instances in which the deposits were adjusted towards monthly khists and have they been replaced?

(6) Verify the demand shown in the Demand, Collection and Balance account of some months with the sale list and account for variations, if any.

115. (1) Is a License Register maintained for such of the licenses as are issued from the District Excise Office direct?

(2) Name the kind and number of such licenses issued.

(3) State if there has been delay in the issue of licenses and, if so, the reasons for it.

116. (1) Is a Resale Register maintained?

(2) In how many cases were resales held?

(3) Is proper demand taken in the Demand, Collection and Balance accounts in such cases? Are proper steps taken to recover the deficit from the original defaulter?

D. C. B. STATEMENTS AND ENCLOSURES.

117. (1) Are drafts of Demand and Collection Balance statements maintained? Do they bear the District Treasury credit certificate?

(2) Are variations between the departmental collections as noted in the Demand, Collection and Balance and the treasury collections properly explained and reconciled?

(3) Are T. T. 6 and 6A statements properly checked and made use of in preparing the Demand, Collection and Balance accounts.

(4) Are rental chellans duly checked and filed?

(5) Is explanatory memo for the variations between the amounts of duty and price recovered on the several kinds of liquors issued and these actually credited correctly prepared?

(6) Are the Demand, Collection and Balance accounts received from the Taluk Offices carefully scrutinised?

(7) Are fines imposed on contractors habitually delaying their rentals? Are such fines properly taken under demand in the demand, collection and balance accounts?

(8) Give comparative abstract of the demand, collection and balance up to the latest month for which the statements have been received.

(9) Do the balances as per district demand, collection and balance statements agree with those shown in the taluk accounts?

(10) Is an account of demand, collection and balance under interest maintained properly?

118. (1) Is an individual list (Kulvar Bakipatti) of old arrears maintained and recovery noted?

(2) Is the stage of proceedings per each case duly noted from time to time?

(3) Do the totals agree with the balances shown in the district accounts?

(4) Are proper steps in progress for the realization of arrears? Note instances of abnormal delay?

(5) How much of the arrears relate to the present period and how much to the past?

(6) Do the particulars tally with those shown in the Taluk Bakipatty?

(7) What are the remission records that are pending with reasons for their pendency?

119. Is a register of refund bills in respect of items of ordinary nature (other than due to Inamdars) maintained?

(2) How many cases have been settled and how many are pending.

RECORDS.

(1) The system of arrangement followed subjectwar or chronological, etc., may be briefly explained?

(2) Are all the records sorted according to the latest Government Orders? If not, what is the quantity of papers remaining to be sorted? What time is necessary to complete their sorting?

(3) In whose charge are the records? Are records permitted to be removed without a substitute slip signed by the requisitioning official? A list of the records taken out of the record, room and outstanding for long periods may be given.

(4) Have all time-expired papers been eliminated and destroyed and a list of records so destroyed kept?

(5) Is the record-room in good repair and protected from whiteants and kept clean?

GENERAL.

121. Is an inspection minute book maintained and written up, as laid down in para 4 of Government Order No. 10870-918—E. A. 43-14-1, dated 10th April 1915?

122. Extent to which points noted for action at previous inspections have been attended to may be noted.

123. Any irregularities or informalities observed in the course of inspection whether connected with the printed questions or not and suggestions, if any, for improving the efficiency of the working of the office may be noted.

N. B.—The above questions are general and cannot be taken to be exhaustive. Supplementary questions should be added on and answered where necessary by the inspecting officers.

No. 1752—E. A. G. 95-15-4, DATED 30TH MARCH 1918.

Memo of inspection of the Excise Range Office.

Questions	Inspecting Officer's replies
PRELIMINARY.	
Name of Inspector in charge.	
I. Inspection.—	
(*a*) When was the office last inspected by (i) the District Excise Officer? (ii) The Excise Commissioner?	
(*b*) Have the previous notes of inspection been duly communicated to the Range Inspector?	
(*c*) Up to what period the last inspection related?	
(*d*) What is the period covered by the present inspection?	
II. ACCOMMODATION.	
(1) Is the office located in a Government or rented building?	
(2) If it is located in a rented building, what is the monthly rent and how far is it from the Taluk Cutcherry?	
(3) Is it in good order and kept clean and the accommodation sufficient and suitable?	
III. CONSTITUTION AND NUMBER OF EXCISE SHOPS.	
(1) What are the taluks constituting the Range?	
(2) How many Sub-Ranges is it divided into?	
(3) The number of depots and shops is as particularised below?	

Name of Sub-Range	Arrack depots	Toddy depots	Arrack shops	Toddy shops	Ganja shops	Opium shops	Beer taverns	Foreign liquor			Other kinds of shops, if any
								Wholesale	Retail	Refreshment room	
Total ...											

(4) Is there any difference in the number of shops licensed between the current and past year? Has the necessary sanction been obtained for opening new shops?

(5) Is the number of shops sufficient to meet the legitimate demand? If the shops are in excess, what scope is there for reduction?

(6) Is the distribution of shops even without being too close to or very far from each other? What scope is there for re-distribution?

IV. ESTABLISHMENT.

(1) What is the sanctioned scale of the establishment for the Range?

(2) What are the qualifications and services of all officials working in the Range?

(3) If the full complement is not working in the Range, what are the reasons?

(4) Is a service register maintained for every permanent official and brought up-to-date?

(5) Are these registers kept in safe custody?

V. ORDER BOOK.

(1) Is an office order book maintained?

(2) Are orders of leave, punishment, etc., regularly recorded and given effect to?

VI. DEFAULTER BOOK.

(1) Is it maintained properly and posted up-to-date?

VII. GOVERNMENT ARTICLES INCLUDING INSTRUMENTS, BOOKS AND MAPS.

A—(1) Is a register showing all the Government articles including instruments, books and maps supplied to the Range and Sub-Ranges maintained and written up-to-date with details as to the cost, if any, and date of purchase or supply of each?

(2) Compare the list with the articles and enter the result of the examination.

(3) Is there sufficient furniture and are they in good condition?

B—(1) Is the register showing the receipt and expenditure of paint maintained?

(2) Is the paint securely kept?

C—(1) Do the testing instruments as well as the standard measures of the Range tally with those of Inspecting Officer?

(2) Are the instruments kept clean and is the box perfectly dry and free from dust and dirt?

D—(1) Is the register showing the transactions of priced books maintained?

(2) Is the stock of such books safely kept?

(3) Does it tally with the accounts?

E—(1) Is a Register showing the receipts and expenditure of forms and registers maintained and the stock carefully kept?

F—(1) Is a Register showing the transactions of service Postage labels kept and written up properly?

(2) Does the balance on hand tally with the book balance?

VIII. UNIFORM CLOTHING.

A. OFFICERS.

(1) Are the articles of uniform of the Excise Inspector in good order or much damaged?

(2) When was the existing suit obtained?

B. MEN (SUB-INSPECTORS, MARKERS AND PEONS).

(1) Is a register showing the receipt and expenditure of uniform supplied by Government maintained and written up-to-date?

(2) Are the suits of the Sub-Inspector Markers and Peons in good order?

IX. CRIME.

A—(1) Is the crime register maintained and are the entries up-to-date?

(2) Note the number and general nature of the cases reported up-to-date as compared with the last three years.

(3) Have any cases been taken up during the year not reported to the District Excise Officer and copies of first occurrence reports in cases failing under Sections 55, 57 and 58 of the Excise Regulation submitted to the Excise Commissioner and Why?

(4) How many cases have been disposed of by Magistrates and how many by the Department and what are the results? Arrange and classify them according to the nature of the offence.

(5) Are the punishments adequate? Have cases in which acquittals are considered unjust been reported to the District Excise Officer?

(6) Are the reasons for acquittal considered generally sufficient? If not, state action taken.

(7) How many cases were detected by the Inspector, Assistant Inspectors and Sub-Inspectors? Note any exceptional good or bad work done by the staff.

(8) How many cases are pending disposal and with whom? Explain the reasons for the delay in the disposal?

(9) Is there any general delay in the disposal of cases?

B. CHARGE SHEET REGISTER.

Is the register maintained intact and are the duplicates of the charge sheets returned pasted to the counterfoil?

C. REGISTER OF PERSONS CONVICTED OF OFFENCES UNDER THE EXCISE REGULATION OR RULES THEREUNDER.

Is this register properly maintained and written up and used according to the circular orders?

D. ARE THE FOLLOWING REGISTERS MAINTAINED PROPERLY?—

(1) Requisition for assistance.
(2) Requisition to Police Station Officer.

N.B.—State the instances in which requisitions were made and with what result.

(3) Register of articles found or seized as being liable to confiscation?

(*a*) Are the rules regarding the disposal of confiscated articles observed? (*b*) What are the articles lying undisposed and why?

(4) Register of Bail Bond to appear before Excise Inspector. (Here note whether the surety demanded is excessive.)

(5) Register of Bail Bond to appear before Magistrate.

(6) Register of Recognizance.

(7) Register of information received and action taken.

X. DEPARTMENTAL FINE REGISTER.

Is it maintained? Have all the fines imposed been collected? If otherwise, note the progress.

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XI. REGISTER OF CONSUMPTION.

Note.—The figures should be issues from the Bonded Depots or Taluk Treasuries as the case may be. Note if these accounts are regularly received and entered in the Register.

Append a statement giving the consumption under each head during the current year as compared with the corresponding period during the past three years, explaining fluctuations where required.

Name of shop.	Consumption in
(A) Arrack.	(1)-(2)-(3)-(4).
(B) Ganja and Majum.	
(C) Opium.	

XII. FOREIGN LIQUORS.

(1) Is a register showing the consumption of these liquors maintained?

(2) Give comparative figures shopwar for the previous three years and explain fluctuations.

(3) Have all license and surcharge fees (if any) been recovered?

(4) Have any occasional licenses been issued? Give particulars of fees and currency of license.

(5) Is a record of permits received and verified for the import of foreign liquors kept?

XIII. COUNTRY BEER.

(1) Is a register of consumption maintained?

(2) Give comparative figures and explain variations.

(3) Have the permits been properly checked with the consignments received and verification certificates furnished?

XIV. SPECIAL LIQUORS.

(1) Is there a separate shop specially licensed for the sale of special liquors and, if so, what is its rental? If not, to how many arrack shops the privilege of selling special liquors is granted?

(2) Is a register showing the consumption of these liquors opened and posted up-to-date? Give comparative figures and explain variations.

N.B.—Figures under each head shopwar should be furnished.

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XV. METHYLATED SPIRIT.

What is the number of shops licensed to sell methylated spirits? Give comparative consumption.

XVI. TODDY.

Is a register showing the comparative number of trees licensed for the shops of the Range, both in and outside as well as in British Territories maintained up-to-date? Give comparative figures shopwar and explain violent fluctuations.

XVII. RENTAL LEDGER.

(*N. B.*—All rentals including license fees should find a place in this register.)

(1) Are the rental challans received regularly from the taluk and entries properly made?

(2) Are the entries relating to old arrears carried down in this register?

(3) Is a copy of the Bakipatti received every month?

XVIII. DIARIES.

(1) Is a diary check register for the Inspector and his subordinate staff maintained and written up-to-date?

2. In how many instances has there been a delay of over a week in the despatch or receipt of diaries?

3. Is the counterfoil of Inspector's diaries maintained intact and are all the orders of the District Excise Officer noted therein and how far have they been acted up to?

4. Are there any instances in which explanations called for have not been furnished? If so, how many and why?

5. Are the Assistant and Sub-Inspectors' diaries filed regularly after they are finally disposed of?

XIX. REGISTERS OF LICENSE, ETC.

1. Is the register written up properly?

2. Give the number and kind of licenses issued.

3. Explain fully the reasons for licenses not yet issued?

4. Are particulars of resales, if any, duly noted?

XX. DATE RESERVE LIST.

1. Is the register maintained in tact? Are necessary entries revised as changes have occurred? Is necessary intimation sent to the Range Office from the District Excise Office?

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XXI. REGISTER OF LICENSES FOR CUTTING DATE LEAVES, ETC.

1. Has a register showing licenses granted for cutting date leaves and dead date wood been maintained?

2. How many of such licenses have been issued?

XXII. REGISTER OF DEAD DATE TREES DIED BY OVER OR CARELESS TAPPING.

1. Is it maintained properly?

2. Up to what period, has the work been completed and list submitted? Explain delay.

3. What is the amount of penalty that is pending recovery?

XXIII. ACQUITTANCE ROLL.

1. On what date is the pay generally drawn and disbursed?

2. Are salary bills prepared with reference to the attendance register and office order book?

3. Have the payees' signatures with date and stamp, where necessary been obtained in the Acquittance Roll? Explain cases in which this rule has been violated as also any complaints about the non-disbursement of salary.

4. Is undisbursed pay shortdrawn invariably in the pay bill of next month?

5. Is necessary sanction obtained for drawing the pay or allowances of incumbents of appointments requiring sanction of higher authorities?

6. Are copies of pay bills regularly submitted to the District Excise Office every month?

7. Are all sums drawn on travelling allowance bills disbursed and acquittance taken?

8. Are drafts of the travelling allowance bills maintained in a register?

N. B.—Disbursement of Range Office rent when located in a private building as well as of contingent amount to Assistant Inspectors should be duly noted in the acquittance roll.

XXIV. CASH BOOK.

1. Is a cash book maintained?

2. Are the amounts of pay or travelling allowance bills and those realized from the sale of permanent advance of books as well as payments posted in the cash book?

3. Is there any money on hand awaiting remittance to the Treasury or payment to the parties? Details may be furnished.

XXV. LEAVE REGISTER.

1. Whether maintained properly and entries written up-to-date should be stated.

XXVI. ITINERATION.

1. Is the statement received regularly and punctually from the Assistant Inspectors and a consolidated statement submitted regularly to the District Excise Office?

2. Remarks on itineration. Grove inspection with reference to T. T. 3 and T. T. 4 should also be alluded to.

3. Is the Village Patrol Register maintained and written up-to-date? Does it tally with the diary and itineration statement?

4. What are the shops and places that have not received sufficient inspection and why?

5. Has the Range Inspector replied to references, regarding the itineration statement received from the District Excise Office? If not, what is the explanation?

XXVII. T. T. REGISTERS.

T. T. 2

1. Is a register maintained in the prescribed form? State the progress of marking work as compared with the corresponding period of the previous year and explain fluctuations.

2. Is a check register maintained and prompt receipt of these reports insisted?

T. T. 3.

1. Compare the entries with the T. T. 8 register as also with the Sub-Range T. T. 1 registers and note result.

2. In how many villages are trees marked in the Range and what is the total number? Is an index of the names of the villages put up?

N. B.—Separate T. T. 3 Registers should be maintained if trees have been tapped for the Bangalore Cantonment and for British shops.

T. T. 3A.

1. Are separate registers maintained for trees licensed for shops within and outside the State?

2. Do the entries tally with those of T. T. 6?

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Furnish total figures talukwar.	*Number of shops.*	*Number of trees.*
A. Tapped in the taluk for the shops of the taluk.		
B. Do other taluks.		
C. Do British Territory.		
D. Do other taluks for the shops of the taluk.		
E. Tapped in British Territory for the shops of the taluk.		

3. (*a*) Is the T. T. 3A extract received in time from other Ranges where trees are tapped for local shops and entries made in the register?

(*b*) Are similar extracts forwarded in time to other ranges?

4. Are the particulars regarding the payment of the further instalment of tree tax properly entered?

FILE OF T. T. 4 APPLICATIONS.

1. Are the applications filed in the serial order and do their entries tally with the T. T. 8 Register?

2. Examine the applications and state if or not the following points have been observed; accounting for omissions noticed;

(i) that the application is signed by the licensee or his authorized agents,

(ii) that in the case of private trees the signature of the hiduvalidar or patel is affixed thereto,

(iii) that it bears the Excise Officer's certificate,

(iv) that trees noted in the application are duly assigned to the applicant or that sanction of the higher authorities has been obtained,

(v) that the application bears the treasury certificate and the treasury seal and that calculations of tree tax and tree rent properly made and collected,

(vi) that the delivery of the tapping licenses and permits duly attested by the licensee,

(vii) that it bears the certificate of marking,

3. Note instances with explanations of the officers concerned for delay exceeding three days:—

(*a*) in the receipt of applications by the Range Inspector from the taluk office.

(*b*) in the receipt of applications by the Assistant Inspector from the Range office with licenses and permits,

and of delay exceeding seven days—

(c) in the marking of trees after the receipt of applications,
and of delay exceeding three days—

(d) in the return of applications to the Range Office.

4. What is the percentage of marking work checked by the Inspector on the total number of applications received up to the date of inspection? Are there any groves which have not been inspected by the Range Inspector?

T. T. 6.

1. Is the register maintained up-to-date?

2. Do the entries tally with T. T. 3A?

3. Are the monthly statements submitted regularly?

4. What are the arrears of tree tax and what amount of it is over due?

5. Are T. T. 6 extracts received from other Ranges in time and are entries properly transferred to the T. T. 6 Register? Are similar extracts forwarded to other ranges in time?

6. Give comparative figures of Government and occupied number of trees licensed?

(a) tapped in the Range.
(b) Do in other Ranges.
(c) Do in British Territory.

T. T. 6A.

1. What is the number of Government trees tapped? Give comparative figures.

2. State the total amount of tree rent collected under different headings.

T. T. 7.

1. Are the counterfoils preserved intact?

2. What is the average quantity for which permits are issued?

3. In how many instances have extensions been granted and in how many cases have they been repeated? Are extensions duly noted with reasons therefor and tests of yield? State how they are in order as compared with the list of dead date trees.

4. Are a sufficient number of permits issued according to distance and stages?

T. T. 8.

1. Do the entries tally with the taluk T. T. 8 and T. T. 4 applications?

2. Has the number of hiduvali and Gov-

3. Is there any delay in the despatch of the applications from the taluk to the Range Office and from the Range Office to the Assistant Inspector? If so, why?

4. Are the entries regarding the payment of further instalment correctly and regularly made?

5. Is the date of final disposal entered?

6. Are D challans for payment of the 2nd instalment of tree tax sent then and there to the Range Office by the Taluk Office?

7. What amount is remaining to be collected and for what period?

8. What action has been taken in such cases?

N. B.—In all these registers "In the month" and "Up to the month" totals should invariably be struck.

T. T. 10.

1. Is the register maintained? How is tree-test work? State (1) Number of groves in which trees have been licensed and trees marked.

(2) Number of groves and the number of trees tested. } for the first time / Do 2nd time / Do 3rd time and over.

2. Are tree-tests made in a sufficient number of groves?

3. What is the average yield per tree in the Range? Give the highest and lowest, naming the groves?

XXVIII. CORRESPONDENCE REGISTER.

1. (*a*) Are "From" and "To" registers maintained neatly and properly with cross references marked?

(*b*) How many of such registers are maintained?

(*c*) Are the entries concise and clear?

2. (*a*) Are a peon book and tappal book maintained.

(*b*) Is there any delay in the disposal of references and in the despatch of letters?

3. Is an Amad Register maintained to enter all covers as they are received?

4. Are all the registers periodically examined by the Inspector and signed by him in token of his inspection?

ARREAR LIST.

(*a*) Is a list of pending papers prepared and submitted once a month to the District Excise Office by the 5th of the following month; draft copy being maintained?

(*b*) Are reminders sent promptly t subordinate officers for references pendin with them?

(*c*) Are similar statements called fo from the Assistant Inspectors and scrutinize by the Inspector?

(*d*) A copy of the arrear list may b appended and the disposal of papers in th Range Office reviewed.

Classify the pending papers as,
(*a*) less than one month,
(*b*) more than three months,
and (*c*) over one year.

(*e*) How many references made to the District Excise Officer are pending reply?

(*f*) How many references made by the Assistant Inspectors to the Range Inspector are pending reply? Note cases of delay.

(*g*) Is the list of pending papers correct as per "To" and "From" registers?

XXIX. REPORTS AND RETURNS.

1. Is a statement of the periodical reports and returns to be submitted from the Range and Sub-Range offices maintained, due dates of submission being noted?

2. Is it scrutinized by the Range Inspector then and there?

3. Are the reports and returns regularly received and submitted?

XXX. RECORDS.

1. Are the records sorted and arranged according to the prevailing system? If not, what is the quantity of papers remaining to be sorted? What time is necessary to complete their sorting?

2. Is a register showing the records destroyed and preserved maintained?

3. Are files of circulars issued by the District Excise Officer and higher officers maintained duly indexed?

4. Are amendments to the Excise Manual duly noted?

XXXI. Is an inspection minute book maintained and written up as laid down in para 4 of Government Order No. 10870-918—E. A. 43-14-1, dated 10th April 1915.

XXXII. HOW FAR HAVE THE ORDERS AND INSTRUCTIONS GIVEN IN THE NOTES OF PREVIOUS INSPECTIONS BEEN CARRIED OUT?

Instances of irregularities pointed out, but not rectified should be given. Any irregularities or informalities observed in the course

of inspection, whether connected with the printed questions or not and suggestions, if any, for improving the efficiency of the working of the office?

XXXIII. GENERAL REMARKS AS TO EXCEPTIONALLY GOOD OR BAD WORKS, ETC.

1. Is the Range efficiently managed?

2. Does the Inspector maintain a suitable pony and is he a good rider?

3. How long has the Inspector been in charge of the Range and how is his relationship with his subordinates as well as of contractors?

No. 1752—E. A. G. 95-15-4, DATED 30TH MARCH 1918.

MEMO OF INSPECTION OF THE EXCISE SUB-RANGE OFFICE.

Questions	Inspecting Officer's replies

I. PRELIMINARY.

1. Name of Assistant Inspector.
2. Date of inspection.
3. Period covered by the inspection.
4. Date of last inspection by—
   (i) District Excise Officer.
   (ii) Range Inspector and the period covered by it.
5. Have the previous notes of inspection been duly communicated to the Assistant Inspector?

II. ACCOMMODATION.

1. Has the Assistant Inspector been provided with any Government building to hold his office in and if so, has it been kept clean and in good order?

III. NUMBER AND KIND OF SHOPS.

2. Give the number and description of shops, etc., existing in the Sub-Range.

Arrack		Toddy		Ganja shops	Opium shops	Special liquors	Foreign liquors	Beer	Methylated spirits	Date groves
Depots	Shops	Depots	Shops							

IV. ESTABLISHMENT.

3. What is the sanctioned scale for the Sub-Range? Is the full complement working?

4. How long is the Assistant Inspector in the Sub-Range?

V. REGISTER OF GOVERNMENT ARTICLES.

5. Is a register showing Government articles (including furniture, instruments, books, maps, etc.) maintained properly with details as to the date of supply, etc., noted? Verify the articles with reference to the register and note result.

6. Have all the articles supplied been noted in this register?

N. B.—This register should be maintained in bound book and permanently preserved. Names of village maps, supplied to the Sub-Range should be entered in detail 'Hobliwar.'

7. What quantity and kind of paint is available? How has it been kept? When was the supply received?

8. Is there any stock of previous years' paint available? If so, steps taken for its disposal should be noted.

9. How many sets of stencil plates are with Assistant Inspector? Are they sufficient and in good order?

10. What is the state of uniform of the Assistant Inspector as well as of the men under him? Note action taken of any irregularity or loss.

11. Are the instruments in good order? Then compare with those of the inspecting officer and note result.

VI. DIARY.

12. Is it written up-to-date? Has the diary for the latest week been submitted to the Range Inspector?

13. Has the Assistant Inspector maintained a diary check register? Verify with reference to this whether the remarks by superior officers are entered in the counterfoil and instructions acted upon. Irregularities noticed should be detailed with the explanation of the Assistant Inspector.

14. How many diaries are pending reply and why? Is the explanation satisfactory?

15. Is there any delay in the submission of diaries? If so, state what notice has been taken?

VII. REGISTER SHOWING THE CONSUMPTION OF EXCISEABLE ARTICLES.

16. Is information booked up to the end of the previous month under all items? Note comparative consumption in the form below:—

Items	Up to the month		Explanation of the Assistant Inspector for noticeable fluctuations	Inspecting Officer's own opinion
	Current year	Last year		
Arrack				
Ganja				
Opium				
Number of trees licensed for local shops of the Sub-Range				
Special liquors, etc. ...				

VIII. REGISTER OF T. T. 4 APPLICATIONS RECEIVED FROM THE RANGE INSPECTOR.

17. Is it maintained and written up-to-date?

18. How many and for what number and kind of trees have applications been booked as compared with the corresponding period in the previous year? How is the fluctuation, if any, explained?

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IX. T. T. 1 REGISTER.

19. Is an index put up? In how many villages have trees been licensed?

20. Are "in the month" and "up to the month" totals correctly struck? Total up the number of trees shown to have been marked in each village and booked in this register and state if it agrees with the register of T. T. 4 applications and the Range T. T. 3 register. Give figures, explaining any variations.

N. B.—Original applications filed in the Range office should be referred to and irregularities on the part of the Assistant Inspector noticed therein should be briefly stated with action taken thereon.

21. Are the initials of the marker, direction of marking and position of gate post entered?

22. Note instances of abnormal delay in marking together with action taken of the irregularity. Are reasons for the delay recorded in the T. T. 4 applications concerned and the fact briefly noted in the T. T. 1 Register under remarks.

NOTE—(*a*) This is a very important register and every entry in it requires careful scrutiny by the inspecting officer. He has also to inspect a few villages in the Sub-Range where trees are marked and note the following particulars:—

(i) Names of groves inspected.

(ii) Was the marking accurately done and position of gate post and direction of marking correctly noted in the T. T. 1?

(iii) Were the particulars noted in the tapping licenses and transport permits available with the tappers correct as regards details booked in the register?

(iv) Were there any corrections made in licenses and permits which are not attested by the Range Inspector? If any such were observed, further action taken should be noted.

NOTE—(*b*) As far as possible, the Assistant Inspector should be made to point out all the trees marked and the gate posts. Sufficient scrutiny should be exercised to test the veracity of and the work done by the Assistant Inspector.

X. T. T. 2.

23. Is it punctually submitted to Inspector?

24. Is a register maintained and posted up-to-date? Do the figures tally with T. T. 1 and the Register of T. T. 4 applications?

25. How many and for what number of trees applications are pending with the Assistant Inspector and why?

26. Are the reasons for the delay in marking and in the return of applications acceptable?

XI. T. T. 9 REGISTER.

27. Is it maintained up to the last quarter? What do the figures indicate about the working of the shops?

XII. T. T. 10 REGISTER.

28. Is it maintained up to date? and is the test work satisfactory?

XIII. REGISTER OF TREES OVER OR CARELESSLY TAPPED AND KILLED.

29. Is this maintained properly?

30. What is the progress made in this direction?

31. How many trees were examined from the commencement of the official year and how many of them were found dead?

32. Have lists been submitted to the Range Inspector?

XIV. CRIME REGISTER.

33. How many cases have been detected by the Assistant Inspector since the beginning of the year as compared with the previous year? Give an abstract of cases taken up and their disposal, fully assigning reasons for pendency of cases.

34. Have cases been promptly reported by the Assistant Inspector? Note noticeable delay either in submitting first information reports or furnishing additional information called for on crime reports?

35. How is the detection work in general? Whether the Assistant Inspector takes trouble in gathering informations and working them up to their logical conclusion should be judged in general and the impression of the inspecting officer noted.

XV. DEPARTMENTAL FINE REGISTER.

36. Have all the fines imposed been collected? If not, note the progress made in their recovery.

XVI. VILLAGE PATROL REGISTER.

37. Is it brought up-to-date?

38. Does it tally with the diary and the itineration statement?

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XVII. VILLAGEWAR REGISTER OF INFORMATION.

39. Is it posted up with up-to-date information? If not, what is the explanation of the Assistant Inspector?

XVIII. ITINERATION.

40. Is an office copy of the monthly statement submitted by the Assistant Inspector correctly maintained in the form prescribed? Is this itineration up to the sandard? Verify entries with reference to the diary and note result.

XIX. LICENSE REGISTER.

41. Is it maintained with all charges noted up-to-date?

XX. DATE RESERVE LIST.

42. Is there an extract from the Date Reserve List pertaining to the Sub-Range and has it been kept corrected up-to-date?

XXI. "FROM" AND "TO" REGISTER.

43. Are they maintained neatly wit cross references regularly marked?

44. Are the entries concise and clear?

45. How many papers are pending witl Assistant Inspector? Classify them as (*a*) les than one month (*b*) more than three month and (*c*) over a year. How many reference made to Range Inspector, are pending reply Note cases of delay, if any, on the part Range Inspector.

Is the list of pending papers correct per "To" and "From" Registers?

XXII. TAPPAL BOOK.

46. Is it maintained? Examine it and state if the mode of despatch has been noted therein and the initial of the person to whom covers were entrusted for posting or delivery has been obtained.

XXIII. CIRCULAR FILE.

47. Is it maintained properly and are the circulars understood?

XXIV. RECORDS.

48. Have records and registers of previous years been handed over to the Range Office for being dealt with?

XXV. GENERAL.

49. How far have the orders and instructions given in the notes of previous inspections been carried out? Any irregularities

or informalities observed in the course of inspection whether connected with the printed questions or not, should be stated.

50. Officers personal opinion about the efficiency of work in the Sub-Range, etc., should be recorded.

REPORT ON THE INSPECTION OF THE TALUK EXCISE REGIST...

Questions. *Inspecting Officer's replies.*

Name of Amildar.

Name of Vatmutsaddi.

Date of last inspection { by the District Excise Officer. do Range Inspector.

Period covered by inspection.

Have notes of previous inspection been duly communicated?

I. Day Book.

1. Is it written up-to-date and are the daily entries initialled by the Amildar or Sheristadar at the close of each day and necessary totals struck as per instructions?

2. Compare its entries with the Treasury Cash Accounts and the Demand, Collection and Balance Statements and state any difference you notice?

3. What are the total collections under different heads? State the quantity of liquor or drugs or the number and kind of trees or any other demand which the collection represents? Verify each item and see that the calculations are correct.

Items of collection (Day book headings)	Amount		Quantity represented		Remarks
	From date of last inspection up to end of year	From beginning of current year up-to-date of inspection	From date of last inspection up to end of inspection	From beginning of current year up-to-date of inspection	

4. *See among other points*:—

(i) that the name of the Licensee has been noted;

(ii) that both the Sheristadar's general number as well as the Excise Subsidiary Register number are noted and that the chellans also bear these numbers;

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(iii) that totals are properly struck and that collections for the day entered in words;

(iv) that reference to the folio of th ledger has been properly noted;

(v) that duty and price on arrack ar not clubbed together but shown separately in the appropriate columns;

(vi) that there is an entry for every separate chellan;

(vii) that erasures and interpolations have been attested;

(viii) that amounts due to other taluks in the district are not credited without the sanction of the Deputy Commissioner.

II. LEDGER.

N.B.—(*a*) Ledger entries should be made as soon as Treasury chellan is presented to the Vatmutsadi and should not be kept by to be booked later.

5. Is an index put up and are sufficient pages allotted for each shop?

N.B.—(*b*) In the case of a group of shops taken by one single contractor, the shop rental of the entire group only need be entered, under the main shop which gives the group its name while separate pages should be allotted to the remaining shops of the group wherein particulars of tree-tax and tree-rent or duty should be entered.

the remaining

6. Are all the entries of the Day-book correctly posted up-to-date? Total up shopwar collections under each head and compare the figures with the Day-book entries.

7. (*a*) Are rentals of shops brought under demand on the 10th of each month?

(*b*) If the same is not paid by the 10th of the month, state whether interest (as per scale) for the month has also been brought under demand.

8. When there are late payments of khists note whether proper interest and also fines where imposed have been recovered. Note all the instances in which the rule has been violated.

9. Do the individual balances as per this register agree with the details furnished in the Bakipatti? Are the entries relating to old arrears carried down into this Register?

10. Are totals for the month and up to the month struck at the close of every month?

11. Are the entries for the month as well as corrections and interpolations attested by the Sheristadar or the Amildar?

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III. FILE 'J' AND 'H' PASSES.

12. Have the duplicates been filed regularly in the order of their receipt? (Passes relating to each description of liquor or drug should be in separate files.) Are the certificates about the condition of casks properly made?

N.B.—In cases where arrack casks are found to be not in tact the usual certificate printed on the reverse of the form stating that the cask was received in good condition should not be fully retained. Necessary alterations in the text of the certificate should be made to suit the condition of each case. If need be, the printed certificate should be scored out and the necessary endorsement made in detail instead.

13. Have the originals of these passes been sent to the Excise Commissioner after the 10th of the following month with a Ferist?

N.B.—Passes relating to the consignment despatched from the Distillery at the end of any month but received after the close of the month should be treated as if they were passes of the previous month. *Vide* Excise Commissioner's Circular No. 5934-41, dated 25th January 1908.

14. Have the passes been cancelled and scored in red ink? Have they been signed by a responsible officer and dealt with according to the Rules?

15. Do the entries of these passes tally with those in the 'K' Register?

N.B.—It is advisable to number the passes serially as they are received and filed in the Taluk Office to facilitate checking and discovering any if missed from the file. The same serial number may also be noted in the 'K' register.

IV. 'K' REGISTER.

16. Is it written up-to-date?

17. Mention the total quantity of the different kinds of liquors as booked in this register as well as in the Bonded Depot Register. Account for difference noticed.

Kind	As per 'K' Register	As per Depot Register	Difference	Explanation
1. Molasses Arrack				
2. Special liquors				
3. Methylated spirits ...				

N.B.—(1) It is very necessary that the inspecting officer should check the entries in the 'K' Register as well as the filed 'J' passes with the extract from the register of monthly issues received from the Distillery as the latter is the only independent check over the Taluk and Depot accounts.

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V. 'O' REGISTER.

(2) The coulmns "Date of despatch of pass to the Excise Commissioner's office" and "Remarks as to the condition of seals, etc.," should be properly entered and attested.

(3) Receipts of every kind of liquor should find a place in this register separately or different books, if necessary.

18. Are 'N' extracts daily received from the Depots as the liquor is issued and booked in this Register making proper endorsements? Is the Depot Mutsaddi regular in the submission of 'N' extracts to the Taluk office? Are these extracts properly booked and cancelled with due endorsement.

N.B.—On receipt of the 'N' extracts they should be compared with the entries in the Day Book to see that the amount of duty and price on the quantity issued from the Depot has been duly paid for and a certificate of verification that the entries tally furnished to them. Afterwards the entries should be posted in the 'O' register and the extracts cancelled in red ink.

19. Have all extracts relating to the previous months been despatched to the Deputy Commissioner's Office? (*Vide* arrack rules.) Are those received during the month properly dealt with?

20. What is the total quantity for which extracts of issues received up-to-date of inspection? Explain for variations, if any, with reference to the quantity represented by collections under the Day Book. Depot issue accounts should also be referred to.

N.B.—(1) In places where there are special shroffs, their khirdi books should be referred to.

(2) The Inspecting Officer should pay particular attention and check the entries closely and carefully. Instances are not wanting where owing to the negligence of the Inspecting Officer, difference were not detected which, in the end, resulted in serious loss to Government.

VI. T. T. 8 REGISTER.

21. Is it written up-to-date? Do the entries under tree-tax tally with those in the Day-book and the Demand, Collection and Balance statement?

22. What is the total number of applications that have been received and for how many trees as compared with same period of last year?

23. Has the first and second instalment of tree-tax been correctly calculated, and received?

24. Has there been any delay in the transmission of applications to the Range Inspector? If so, quote instances.

N.B.—The Inspecting Officer would do well to take the Range T. T. 8 Register and the Darkhasts and compare the entries with this register.

VII. T. T. 6A REGISTER.

25. Is it maintained? Compare the totals with the Day-book and the Demand, Collection and Balance Statement and the T. T. 6A maintained in the Range and explain differences, if any.

26. How many Government trees are licensed and what is the amount of tree-rent credited to the different departments?

VIII. FILE OF GANJA AND MAJUM PASSES.

27. Are ganja and majum passes separately filed and the entries made in the "K" Register? Check the entries under receipts as well as those under issues in the Day Book with those shown in the Treasury Accounts. The balance as per letter registers must tally with the quantity on hand.

N.B.—Ganja and majum passes should be dealt within the same way as arrack 'J' passes.

28. The extract received from the Depot Mutsaddi regarding the issue of majum to the retail shops should be checked, booked and endorsed and after the close of the month sent to the District Office.

IX. SALE LIST.

29. Has this been written up correctly?

N.B.—(1) See that the licensees have paid up the required deposits and given sureties where necessary.

(2) That the sale list bears the Treasury Officer's credit certificate for credit of the deposit amount.

X. LICENSE REGISTER.

30. Is this maintained? Have all the licenses been delivered; Counterpart agreements being duly executed? Are agreements kept in proper custody in the Treasury?

N.B.—Account for instances in cases where the licenses did not issue at least within a week after the commencement of the official year.

XI. RESALE REGISTER.

31. Are resales being held regularly in the case of contractors who have failed to pay up their rentals within the 20th of the month?

32. How many resales have been held during the year and what was the total extent of loss?

N.B.—The loss from the resale as per this register should be included under demand in the ledger as well as in the Demand, Collection and Balance Statement.

XII. DATE RESERVE LIST.

33. Is this maintained and are the necessary remarks made against each of the survey numbers as are given out for cultivation?

XIII. DEPARTMENTAL FINE REGISTER.

34. Is this maintained and written up correctly? Check the items with the ledger and the Demand, Collection and Balance Statement. Are extracts of orders imposing the fine regularly received and dealt with as per Excise Commissioner's Circular No. 215-28—R. V. 16, dated 7th and 8th July 1903?

XIV. CIRCULAR FILE.

35. (*a*) Is it maintained?

(*b*) Are the circulars, as they are received, correctly filed in this?

(*c*) Has the Vottu Mutsaddi understood the circulars?

(*d*) Has an index or table of contents been put up?

XV. DEMAND, COLLECTION AND BALANCE STATEMENT.

36. Are draft copies maintained? Do they also bear the necessary Treasury certificate? Check the balance with the Bakipatti. Review the Demand, Collection and Balance figures up to the month.

37. Do Treasury certificates agree with the individual particulars of the statement?

XVI. EXPLANATORY MEMO OF ARREARS OR BAKIPATTI.

38. Is a bakipatti being submitted regularly along with the Demand, Collection and Balance statement, the stage at which each individual case stands being noted. Attach an individual list of arrears marking clearly steps taken for the recovery of each item and furnish an abstract as below :—

N.B.—If any record is pending in the taluk office itself, the fact should be clearly stated together with reasons for the same. In cases where they are pending in other offices number and date of the last reference should be quoted as also number and date of reminders issued. Vague remarks should not be permitted.

Arrears.	*Current.*	*Total.*
Balance as per latest Demand, Collection and Balance Statement.		

(1) Collected since closing the accounts for the month.

(2) Collected but pending adjustment under proper heads.

(3) Covered by excess collections or deposits.

(4) Amount realized by attachment and sale of property, but not yet adjusted.

(5) Property has been attached for the recovery of.

(6) To be paid in instalments.

(7) Under enquiry and correspondence.

(8) Reported to be irrecoverable or of doubtful recovery for which remission statements have been sumbitted.

(9) Amount recommended for remission.

(10) Ordered to be written off the accounts, but not yet adjusted.

(11) Minor steps taken for the collection of.

(12) Erroneously included under demand.

(13) Amount unaccounted for.

XVII. REGISTER OF GOVERNMENT ARTICLES.

39. (*a*) Is this register posted up-to-date? The articles are to be examined and their condition noted.

(*b*) Is the cost and date of supply noted against each article.

(*c*) Do the Taluk testing instruments tally with those of the inspecting officer?

XVIII. LICENSE FOR CUTTING DATE LEAVES.

40. (1) Have any such been issued in reserved groves and if so, why?

(2) Have the fees on all the licenses been collected and credited?

XIX. CORRESPONDENCE REGISTERS.

41. 1.—(*a*) Are "From and To" Registers maintained neatly and properly with cross references regularly marked?

(*b*) Are the entries concise and clear?

2. (*a*) Are a peon book and tappal book maintained?

(*b*) Is there any delay in the despatch of records?

3. (*a*) Is a separate petition register maintained in the prescribed form as laid down in Rule 22 of the Petition Rules regarding matters relating to excise?

(*b*) Does it show the method of disposal and the date and nature of endorsements granted?

(*c*) Is there any abnormal delay in the disposal of petitions?

4. (*a*) Are all the Registers maintained by the Excise clerk periodically examined by the Amildar or Sheristedar and signed in token of their inspection?

(*b*) Has the Excise Inspector been inspecting the registers thoroughly and systematically once a quarter in accordance with the memo form and has he been sending the notes of inspection to the Amildar through his official superior officer?

XX. REPORTS AND RETURNS.

42. (1) Is a statement showing the periodical returns and reports due from the Taluk Office maintained up-to-date?

(2) Are the due dates and the dates of actual submission noted therein?

(3) Is it scrutinized monthly by the Amildar or Sheristadar?

(4) How many and which returns were over-due at the time of inspection?

XXI. FORMS.

43. (1) Is a register showing the receipts and expenditure of forms maintained?

(2) Is the stock of forms securely kept?

XXII. OLD RECORDS.

44. (*a*) Are they properly arranged?

(*b*) Are all disposed-of records promptly made over to the record-keeper duly arranged and stitched?

(*c*) What is the number of such records remaining to be sent to the record-room?

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XXIII. ESTABLISHMENT.

45. (1) What is the scale of establishment and what is the pay and qualification of each?

(2) Is a Service Register maintained and is it brought up-to-date?

(3) In taluks where there are more than one excise clerk, is a record showing the distribution of work maintained? Is the work assigned to each official sufficient without being excessive?

XXIV. ACQUITTANCE ROLL.

46. (1) Is an acquittance roll maintained?

(2) Are all salaries drawn duly disbursed and proper receipts taken therein.

(3) Are all sums drawn on travelling allowance bills disbursed and acquittance taken?

XXV.

47. Instances of irregularities pointed out, but not rectified should be given. Any irregularities or informalities observed in the course of inspection, whether connected with the printed questions or not and suggestions, if any, for improving the efficiency of the working of the office should be stated.

MEMO OF INSPECTION OF THE BONDED DEPOT.

Date of Inspection—

Date of last inspection by—

The District Excise Officer.

The Inspector.

The Assistant Inspector.

I. ACCOMMODATION.

1. Where is the Bonded Depot located? How far is it from the Taluk Office?

2. Has it got sufficient accommodation? Is it kept tidy and clean?

3. Is the store room sufficiently safe?

II. LICENSE.

4. Is a board put up?

5. Has the depot mutsaddi obtained the necessary license?

6. Are there any vendors appointed and has their selection been approved by the District Excise Officer?

7. Is the Taluk Treasury Officer's seal on the Store Room lock, and is it intact?

Who keeps the key of the Store Room and where?

N.B.—The Store room should be examined in the presence of the Taluk Officer.

8. Has the Amildar inspected the Depot on the 1st of every month and taken stock?

9. Has a responsible Taluk Officer always attended to the issue of casks? In how many instances was any Excise Officer present and in how many not?

N.B.—The Taluk Sheristedar should generally secure the presence of the local Excise Officer, if present at Headquarters at the time of taking out a cask on tap.

10. How many shops does the Bonded Depot serve?

REGISTER OF ARRACK, ETC., RECEIVED FROM THE DISTILLERY AND OF THE DAILY ISSUES OF THE SAME.

11. Is the Register properly maintained up-to-date?

See that (1) ~~that~~ all the totals (daily up-to-date and monthly) have been struck,

(2) ~~that~~ receipts of proof-liquor have also been included in the transactions of ordinary liquor,

(3) ~~that~~ there are no unattested corrections,

and (4) ~~that~~ the shopwar ledger of issues has been correctly booked up to date.

N.B.—Examine the chellans in possession of the Depot Mutsaddi, liquor on which has been issued and see if entries have been made in the Register and endorsement of date and hour of issue on the back of the chellans.

	Gallons.	*Drams.*
12. State.—(*a*) Opening balance on 1st July.		
(*b*) Receipts up-to-date of inspection.		
(*c*) Total.		
(*d*) Issues up to time of inspection from 1st July.		

(e) Wastage { (Bung.....
(Stand.....

(f) Total.

(g) Balance.

13. Verify the book balance with the actual stock, accounting for any discrepancies observed :—

Details.

(1) Liquor in cask on tap (*vide* No. 15) including sample bottles.

(2) Proof spirit.

(3) Quantity in casks kept in the store room.

Total.

14. Check the quantity under receipts with that entered in the "K" Register of the Taluk Office. Similarly check the quantity of issues with that in the "O" Register. Account for variations, if any. Are there any instances in which liquor was issued prior to the payment of duty?

Receipts ... { 1. As per Depot Register.
2. „ "K" Register.

Difference.....

Explanation.....

Issues { 1. As per Depot Register.
2. As per "O" Register.

Difference.....

Explanation.....

15. Ullage the cask on tap and state the difference, if any, between the ullaged quantity and the balance as indicated in the Register. Account for difference.

N.B.—Contents of the casks should be actually measured to find out the actual stand wastage unless impracticable or inconvenient.

16. What is the strength of the liquor on tap? Are there any instances in which the liquor in the Depot is found weaker than the prescribed limit and, if so, how were such instances noticed?

N.B.—The readings of the different instruments available may be compared and noted, care being taken that the sample of liquor is used for them all and in the same trial glass.

16(A). Have sample bottles been issued and kept in the Store Room?

N.B.—If the strength noted on the sample bottle and that of the arrack in the cask on tap vary considerably, test the liquor in the sample bottle and account for the difference or note what action has been taken in the matter.

BUNG AND STAND WASTAGES.

17. Is the quantity of bung wastage booked by the Depot Mutsaddi initialled by the officer who attended to the work? Are the entries made in the inspection book also?

N.B.—The quantity remaining in the cask on tap when bung wastage is added to a new one should be noted in the inspection book. Note instances in which liquor in cask on tap was not sufficient to make up for the bung wastage of a new one, and action taken thereon.

18. Have any casks consumed an abnormal quantity of bung wastage? Give the reason for the same explaining the action taken.

N.B.—Remarks in the "K" Register should also be referred to.

19. Is the quantity of stand wastage booked under the Taluk Sheristadar's initials? Is it abnormal and are there any suspicious circumstances?

PROOF LIQUOR.

20. In how many cases has this liquor been issued for the adjustment of weak liquor found (*a*) in the depot and (*b*) in the retail shops?

N.B.—See that the quantity utilized for adjustment is correct as per table given for the purpose.

21. Has the prescribed Register been properly written up-to-date?

22. Inspect the stock on hand and note if the seals on the bottles are intact. Is it kept in the store room wholly or in part?

If the latter, state reason for same.

N.B.—Inspecting officers would do well to select a bottle at random and to test its contents.

SPECIAL LIQUORS AND OTHER KIND OF LIQUORS.

23. Are there any transanctions of these liquors? If so, are they booked as directed in Circular No. 6626-33, dated 21st January 1909.

Have special liquors been issued to duly authorized licensees? Has shopwar ledger been maintained for issues and do the entries tally with the quantity booked in the Register of daily transactions?

24. Check the accounts as in the case of ordinary arrack and state if they have been

correctly posted up. Furnish particulars in respect of each kind of liquors as follows:—

	Opening balance on 1st July	Receipts up-to-date of inspection	Total	Expenditure up-to-date of inspection	Balance
	qts.	pts.	Total gls.		
Jaggory Arrack ...					
Brandy ...					
Whisky ...					
Gin ...					
Rum ...					
Milk punch ...					
Methylated spirit...					
Rectified spirit ...					
Total ...					

N.B.—Any wastages due to breakages should be clearly noted mentioning the action taken.

25. Verify the book balance with the actual stock and note result. Examine also the seals on the bottles in stock to see that they are in tact. If seals are indistinct contents may be tested and bottled resealed.

26. Is an adequate stock maintained always? Note if there have been any instances in which there was short stock or no stock and whether any retail shop-keepers were put to any difficulty.

27. Examine the gallon pot and dram cups and see that they are kept clean and correct and have not been tampered with.

28. Is the ullage Rod in good order?

N.B.—If warped and unfit for use fact should be reported and fresh supply obtained. Missing ferrules may be got replaced locally.

29. Are the 'N' extracts and 'G' chellans submitted regularly and punctually?

30. Have the Registers of previous years been handed over to the Taluk records and receipts obtained therefor in a Register to be kept for the purpose?

31. Has the Depot Mutsaddi been sealing arrack consignments issued to shops regularly? If convenient, the inspecting officer will measure out the quantity issued to any shop after the consignment has been sealed by the Depot Mutsaddi and before it is taken to the shop and note down the result. The strength may also be simultaneously tested.

32. Are circulars received from the superior authorities maintained up-to-date?

33. How long since has the Depot Mutsaddi been in charge of the Depot? Are there any complaints against him? Note action taken.

34. Instances of irregularities pointed out during the previous inspection but not attended to should be given with action taken. Any irregularities observed in the course of inspection, whether connected with the printed questions or not and suggestions, if any, for improving the efficiency of the working of the Depot may be noted.